Seniors

Annual Report
2011-12

Alberta

Seniors

Annual Report
2011-12

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Preface

The Public Accounts of Alberta are prepared in accordance with the *Financial Administration Act* and the *Government Accountability Act*. The Public Accounts consist of the annual report of the Government of Alberta and the annual reports of each of the 21 ministries.

The annual report of the Government of Alberta contains ministers' accountability statements, the consolidated financial statements of the province and *Measuring Up* report, which compares actual performance results to desired results set out in the government's strategic plan.

On October 12, 2011, the government announced new ministry structures. The 2011-12 ministry annual reports and financial statements have been prepared based on the October 12, 2011 ministry structure.

This annual report of the Ministry of Seniors contains the minister's accountability statement, the audited consolidated financial statements of the ministry and a comparison of actual performance results to desired results set out in the ministry business plan. This ministry annual report also includes:

- **the financial statements of entities making up the ministry including the Department of Seniors and Crown-controlled corporations for which the minister is responsible;**
- **other financial information as required by the *Financial Administration Act* and *Government Accountability Act*, either as separate reports or as a part of the financial statements, to the extent that the ministry has anything to report.**

On May 8, 2012, the government announced a cabinet restructuring (OC155/2012). As a result, the Ministry of Seniors was dissolved. Programs and services were transferred to the Ministry of Health and Ministry of Human Services.

Ministers' Accountability Statement

The Ministry's annual report for the year ended March 31, 2012, was prepared under our direction in accordance with the *Government Accountability Act* and the government's accounting policies. All of the government's policy decisions as at June 18, 2012 with material economic or fiscal implications of which we are aware have been considered in the preparation of this report.

[Original Signed]

Honourable David Hancock, QC
Minister of Human Services

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Honourable Fred Horne
Minister of Health

Message from the Ministers of Human Services and Health

In 2011-12, the Ministry of Seniors introduced a number of initiatives that make a difference in the lives of seniors, persons with disabilities, their families and their communities.

Seniors' Property Tax Deferral Act

The new *Seniors' Property Tax Deferral Act*, passed in March 2012, provides the basis for developing a program that will assist seniors with some of the costs of home ownership by providing them with the option of deferring part or all of their residential property taxes, leaving them with more funds to use for other financial priorities. This new law, which takes effect in 2013, further supports seniors' independence by helping seniors to age in place as appropriate.

AISH Financial Assistance

This year, under the Assured Income for Severely Handicapped (AISH) program, the Ministry provided financial assistance and health benefits to about 45,000 Albertans with a severe and permanent disability that substantially limits their ability to earn a livelihood.

As part of government's commitment to support Albertans with disabilities, the Ministry increased the maximum monthly financial benefit for AISH clients by $400 per month to $1,588, effective April 1, 2012. In addition, the thresholds for the AISH employment income exemption were doubled, allowing people receiving AISH who work, or their cohabitating partner, to retain more of the earnings from their employment.

Supporting Quality and Stability in the Disability Sector

Staff in contracted agencies play a pivotal role in supporting adults with disabilities in community and home-like settings. As part of a commitment to helping agencies attract and retain staff who provide quality care, the Ministry developed a long-term strategy for staff retention and provided supplementary funding equivalent to a five per cent wage increase.

Continuing Care Strategy and Affordable Supportive Living Initiative (ASLI)

As our population ages, a range of accommodation options will help seniors and persons with disabilities age in the right place. This past year, $67 million in grants were made to municipalities, not-for-profit organizations, community groups and private sector organizations throughout Alberta to help develop 665 new or upgraded affordable supportive living spaces and 30 additional long-term care spaces. These units will increase choice and availability of accommodations for seniors and persons with disabilities who require support to live in their communities.

It was a productive year for the Ministry. Our thanks go to both MLA Mary Anne Jablonski and MLA George VanderBurg for the dedication and hard work each demonstrated while serving as Minister of Seniors. Our sincere thanks go to the hardworking staff of the Ministry and to the individuals, families and organizations in our communities who worked to contribute to the lives of the people we serve. Together we share an important responsibility and commitment to serve Albertans.

[Original Signed]

Honourable David Hancock, QC
Minister of Human Services

[Original Signed]

Honourable Fred Horne
Minister of Health

Management's Responsibility for Reporting

The Ministry of Seniors includes: the Department of Seniors, the Seniors Advisory Council for Alberta, the Premier's Council on the Status of Persons with Disabilities and the Persons with Developmental Disabilities Community Boards. The executives of the individual entities within the Ministry have the primary responsibility and accountability for the respective entities. Collectively, the executives ensure the Ministry complies with all relevant legislation, regulations and policies.

Ministry business plans, annual reports, performance results and the supporting management information are integral to the government's fiscal and strategic plan, annual report, quarterly reports and other financial and performance reporting.

Responsibility for the integrity and objectivity of the consolidated financial statements and performance results for the Ministry rests with the Minister of Seniors. Under the direction of the Minister, we oversee the preparation of the Ministry's annual report, including consolidated financial statements and performance results. The consolidated financial statements and the performance results, of necessity, include amounts that are based on estimates and judgments. The consolidated financial statements are prepared in accordance with Canadian public sector accounting standards. The performance measures are prepared in accordance with the following criteria:

- Reliability - information used in applying performance measure methodologies agrees with underlying source data for the current and prior years' results.
- Understandability - the performance measure methodologies and results are presented clearly.
- Comparability - the methodologies for performance measure preparation are applied consistently for the current and prior years' results.
- Completeness - goals, performance measures and related targets match those included in the Ministry's Budget 2011.

As Deputy Ministers, in addition to program responsibilities, we are responsible for the Ministry's financial administration and reporting functions. The Ministry maintains systems of financial management and internal control which give consideration to costs, benefits, and risks that are designed to:

- provide reasonable assurance that transactions are properly authorized, executed in accordance with prescribed legislation and regulations, and properly recorded so as to maintain accountability of public money;
- provide information to manage and report on performance;
- safeguard the assets and properties of the Province under Ministry administration;
- provide Executive Council, the President of Treasury Board and Minister of Finance and the Minister of Seniors information needed to fulfill their responsibilities; and
- facilitate preparation of Ministry business plans and annual reports required under the *Government Accountability Act*.

In fulfilling our responsibilities for the Ministry, we have relied, as necessary, on the executive of the individual entities within the Ministry.

[Original Signed]

Steve McDonald
Deputy Minister of Human Services

[Original Signed]

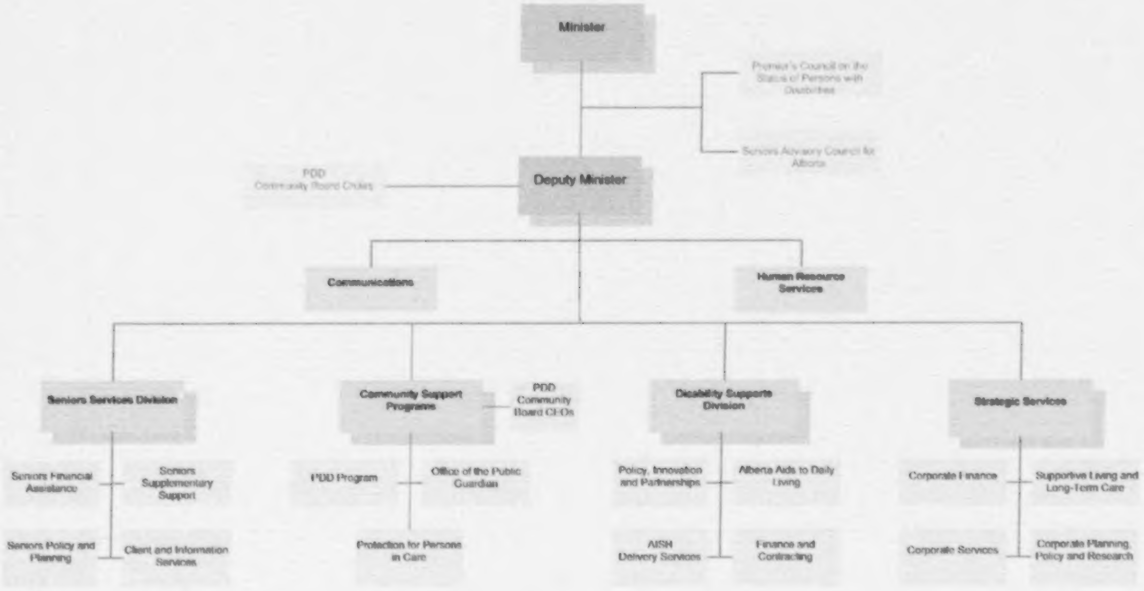
Marcia Nelson
Deputy Minister of Health

June 18, 2012

Results Analysis

Ministry Overview

The Ministry consists of the Department of Seniors, the Seniors Advisory Council for Alberta, the Premier's Council on the Status of Persons with Disabilities and the Persons with Developmental Disabilities (PDD) Community Boards.


Minister
Premier's Council on the Status of Persons with Disabilities
Seniors Advisory Council for Alberta
PDD Community Board Chairs
Deputy Minister
Communications
Human Resource Services
Seniors Services Division
Seniors Financial Assistance
Seniors Supplementary Support
Seniors Policy and Planning
Client and Information Services
Community Support Programs
PDD Community Board CEOs
PDD Program
Office of the Public Guardian
Protection for Persons in Care
Disability Supports Division
Policy, Innovation and Partnerships
Alberta Aids to Daily Living
AISH Delivery Services
Finance and Contracting
Strategic Services
Corporate Finance
Supportive Living and Long-Term Care
Corporate Services
Corporate Planning, Policy and Research

The Department includes four divisions: Seniors Services, Disability Supports, Community Support Programs and Strategic Services. The organizational chart and operational overview reflect the structure of the Ministry as at March 31, 2012.

Seniors Services Division

The Seniors Services Division is responsible for:

- Delivering the Alberta Seniors Benefit (ASB) program, which provides monthly benefits to over 150,700 low-income seniors across the province.
- Administering the Special Needs Assistance for Seniors (SNA) program, which provides lump-sum payments to eligible low-income seniors toward the purchase of allowable one-time extraordinary expenses.
- Delivering the Dental and Optical Assistance for Seniors programs, which provide financial assistance for basic dental treatment to more than 87,650 seniors and assist over 37,200 seniors with the cost of prescription eyeglasses.

- Delivering the Education Property Tax Assistance for Seniors (EPT) program, which provides a rebate to senior households in Alberta to cover the year-to-year increases in the education portion of their property tax over the senior's base year amount. This program has also partnered with a number of municipalities to administer local tax rebate programs for seniors.
- Providing information services for seniors through the Seniors Information Services Offices, the Ministry website, the annual Seniors Services Conference and publications, such as the *Seniors Programs and Services Information Guide*.
- Leading and coordinating research, policy development and planning activities on issues of relevance to seniors and the aging population.
- Leading and coordinating activities to prevent elder abuse through implementation of strategies identified in *Addressing Elder Abuse in Alberta: A Strategy for Collective Action*.
- Providing support to the Seniors Advisory Council for Alberta.
- Collaborating and liaising with federal, provincial and territorial partners through the Federal/Provincial/Territorial Ministers Responsible for Seniors forum.

Disability Supports Division

The Disability Supports Division is responsible for:

- Providing financial and health benefits, through the Assured Income for the Severely Handicapped (AISH) program, to approximately 45,000 adult Albertans with a permanent disability that substantially limits the person's ability to earn a livelihood. Approximately 9,000 AISH clients also received personal benefits in 2011-12 to help with extra monthly expenses such as child care or a special diet or with one-time expenses such as a moving allowance.
- Administering the Alberta Aids to Daily Living (AADL) program, which helps nearly 86,000 Albertans with a long-term disability, chronic illness or terminal illness maintain their independence in their home or community through the provision of medical equipment and supplies for their basic, medically assessed needs.
- Providing grants to help eligible wheelchair users to make their homes more accessible through the Residential Access Modification Program (RAMP).
- Providing community supports for adults with disabilities through programs such as the Alberta Brain Injury Initiative, the Fetal Alcohol Spectrum Disorder (FASD) initiative, Community Access for People in Continuing Care and Cross Disability Support Services.
- Undertaking research, policy development, planning and coordination to support continuous improvement of supports and services for persons with disabilities in Alberta.
- Providing support to the Federal/Provincial/Territorial Council of Ministers Responsible for Social Services and its various working groups as they relate to persons with disabilities.
- Providing support to the Premier's Council on the Status of Persons with Disabilities.

Community Support Programs Division

The Community Support Programs Division is responsible for:

- Developing program policy, allocating financial resources, and managing quality assurance to effectively deliver the Persons with Developmental Disabilities (PDD) program. Through the PDD program, approximately 9,700 individuals with a developmental disability receive supports to participate in community life and be as independent as possible.
- Administering the *Adult Guardianship and Trusteeship Act (AGTA)* and *Personal Directives Act (PDA)* through the Office of the Public Guardian (OPG). The OPG provides direct guardianship services for over 2,100 represented adults who are deemed unable to make their own personal, non-financial decisions and have no family or friend to take on this role, and provides education and support for private guardians. The OPG also acts as Review

Officer for court applications under the AGTA, investigates complaints that a decision maker is causing harm to the adult they represent, and provides oversight of capacity assessment and training under the acts. Additionally, the OPG acts as decision-maker of last resort for psychiatric treatment decisions under the *Mental Health Act*.

- Administering the *Protection for Persons in Care Act*, which requires that abuse involving adults receiving government-funded care or support services is reported and reviewed. Under this legislation, the Ministry responded to approximately 400 reports of abuse involving over 500 allegations in the 2011-12 fiscal year.

Strategic Services Division:

The Strategic Services Division is responsible for:

- Supporting the Minister's Mandate to develop a plan to design and implement Continuing Care Centres across the province.
- Leading policy development and research to improve quality, supply and client choice across the continuing care system in Alberta.
- Developing, monitoring and enforcing compliance with accommodation standards for over 760 supportive living accommodations and over 170 long-term care accommodations across the province; licensing supportive living accommodations and homeless shelters; and setting long-term care residents' maximum accommodation fees.
- Supporting the development of affordable supportive living units through capital grant programs.
- Administering the Seniors Lodge Program, which includes regulating and monitoring the program and assisting approximately 149 seniors' lodges through Lodge Assistance Program grants.
- Developing and maintaining an online system for long-term care facilities to report on financial revenues and expenditures in order for government to make informed business decisions around funding and accommodation fees.
- Leading and coordinating the Ministry's corporate strategic planning, policy and research activities.
- Corporate Finance: supporting the Ministry's financial planning, budgeting, payments and financial accountability activities, including: budgeting and forecasting; reviewing and monitoring financial transactions; managing financial systems; revenue administration; enterprise risk management; compliance reviews; financial reporting; and producing the annual financial statements.
- Corporate Services: supporting the Ministry's information technology, administrative services, legislative services, and business continuity and disaster recovery planning; coordinating the Ministry's information and records management; and administering Freedom of Information and Protection of Privacy processes.

Corporate Functions

Human Resource Services

Human Resource Services is responsible for planning, developing and delivering the Ministry's human resource programs, policies and practices. These efforts support the Alberta Public Service Workforce Plan and include staffing, classification, employee relations, performance management, workplace planning and succession management, leadership development, learning and career development, recognition, and workplace safety, health and wellness.

Communications

Communications provides advice and support to the Minister and the Ministry on providing clear and timely information to the public about the Ministry's key initiatives, programs and services. Communications also provides consulting services in issues management, media relations, writing, publishing and website content.

Boards and Agencies

Persons with Developmental Disabilities Community Boards

The Persons with Developmental Disabilities (PDD) Community Boards are agents of the Crown as established by the *Persons with Developmental Disabilities Community Governance Act*. Each of the six Community Boards is responsible for the delivery of supports to adults with developmental disabilities within its region. These services assist adults with a developmental disability to be included in community life and to be as independent as possible.

Seniors Advisory Council for Alberta

The Seniors Advisory Council for Alberta is a government-appointed body which is responsible for advising the province on matters relating to Alberta's seniors. The advice of the Council is informed by members' expertise as well as consultations with seniors, seniors' organizations and others regarding issues impacting seniors.

Premier's Council on the Status of Persons with Disabilities

The role of the Premier's Council on the Status of Persons with Disabilities is to advise and report to the Government of Alberta on matters relating to Albertans with disabilities. The Council fulfills this role by listening to the opinions of the disability community, communicating these ideas and concerns to the Government of Alberta and the broader community, and working with governments, community organizations and other stakeholders toward solutions.

AUDITOR
GENERAL
Alberta

Review Engagement Report

To the Members of the Legislative Assembly

I have reviewed the performance measures identified as "Reviewed by Auditor General" in the *Ministry of Seniors 2011-12 Annual Report*. The reviewed performance measures are the responsibility of the Ministry and are prepared based on the following criteria:

- Reliability - information used in applying performance measure methodologies agrees with underlying source data for the current and prior years' results.
- Understandability - the performance measure methodologies and results are presented clearly.
- Comparability - the methodologies for performance measure preparation are applied consistently for the current and prior years' results.
- Completeness - goals, performance measures and related targets match those included in the Ministry's Budget 2011.

My review was made in accordance with Canadian generally accepted standards for review engagements and accordingly, consisted primarily of enquiry, analytical procedures and discussion related to information supplied to me by the Ministry.

A review does not constitute an audit and, consequently, I do not express an audit opinion on the performance measures. Further, my review was not designed to assess the relevance and sufficiency of the reviewed performance measures in demonstrating Ministry progress towards the related goals.

Based on my review, nothing has come to my attention that causes me to believe that the "Reviewed by Auditor General" performance measures in the Ministry's 2011-12 Annual Report are not, in all material respects, presented in accordance with the criteria of reliability, understandability, comparability, and completeness as described above.

[Original Signed by Merwan N. Saher, FCA]

Auditor General

June 4, 2012

Edmonton, Alberta

Performance measures reviewed by the Auditor General are noted with an asterisk (*)
on the Performance Measures Summary Table

Performance Measures Summary Table

Goals/ Performance Measure(s)		Prior Years' Results				Target	Current Actual
Core Business: Provide Targeted Financial Assistance							
1.	**Seniors and persons with disabilities have access to supports that assist them to be independent and participate in their communities.**						
1.a*	Difference between Alberta seniors' average total income and the national average for seniors' average total income	+13.4% 2005	+17.6% 2006	+19.4% 2007	+20.3% 2008	**Exceed National Average**	**+18.5% 2009**
1.b	Percentage of AISH clients who agree that personal benefits help them live more independently than if they were unable to access these benefits	78% 2007-08	77% 2008-09	80% 2009-10	72% 2010-11	**81%**	**83%**
1.c	Satisfaction of families/guardians of adults with developmental disabilities with PDD-funded services	88.7% 2002-03	85.8% 2004-05	83.4% 2006-07	85.3% 2008-09	—Δ	**85.3% 2010-11**
1.d*	Percentage of AADL clients who agreed that AADL helped them be more independent in their homes or residences	90% 2003-04	90% 2005-06	90% 2007-08	88% 2009-10	**90%**	**89%**
Core Business: Plan, provide, and coordinate supports and services for living in the community.							
2.	**Safeguards for seniors and persons with disabilities improve safety and well-being**						
2.a	Satisfaction with supports and decision-making services provided by the Office of the Public Guardian of:						
	Private guardians*	91% 2004-05	92% 2005-06	95% 2007-08	98% 2009-10	**95%**	**93%**
	Service providers*	87% 2004-05	87% 2005-06	93% 2007-08	94% 2009-10	**95%**	**92%**
	Represented adults	n/a	88% 2005-06	82% 2007-08	88% 2009-10	**89%**	**85%**
3.	**Seniors and persons with disabilities have appropriate supportive living options**						
3.a*	Quality of accommodation services provided in supportive living and long-term care facilities, as indicated by the percentage of facilities reviewed that meet provincial standards:						
	Group Homes	n/a	n/a	n/a	82% 2010-11	**90%**	**87%**
	Assisted Living	n/a	n/a	n/a	86% 2010-11	**95%**	**89%**
	Lodges	n/a	n/a	n/a	82% 2010-11	**98%**	**94%**
	Long-term Care	n/a	n/a	n/a	70% 2010-11	**80%**	**75%**

* **Indicates Performance Measures that have been reviewed by the Office of the Auditor General**

The performance measures indicated with an asterisk (*) were selected for review by ministry management based on the following criteria established by government:

1. Enduring measures that best represent the goal and mandated initiatives,
2. Measures for which new data is availabe, and
3. Measures that have well established methodology

▲ Survey conducted every two years – no new data for 2011-12.

For more detailed information see Performance Measures Methodology section of the Annual Report, page 34 -35.

Discussion and Analysis of Results

In 2011-12, total Ministry program expense was $2.15 billion. The majority of funding was allocated to the following programs:

- ✓ $806.2 million for the Assured Income for the Severely Handicapped (AISH) program, an increase of $51.6 million or 6.8% over 2010-11.
- ✓ $628.4 million for Support to Persons with Developmental Disabilities (PDD), an increase of $36.8 million or 6.2% from 2010-11.
- ✓ $437.7 million for seniors through programs including: Alberta Seniors Benefits (ASB), Dental and Optical Assistance for seniors, Special Needs Assistance, and School Property Tax Assistance. ASB total expense of $329.5 million increased by $8.7 million or 2.7% over 2010-11. Dental and Optical Assistance total expense was $69.5 million, an increase of $3.7 million or 5.6% over 2010-11. Special Needs Assistance total expense was $25.6 million, an increase of $2.6 million or 11.5% over 2010-11. Seniors Property Tax Assistance total expense was $13.2 million, an increase of $1.0 million or 8.2% over 2010-11.
- ✓ $122.9 million for the Alberta Aids to Daily Living (AADL) program, an increase of $5.3 million or 4.5% over 2010-11.
- ✓ $74.0 million for the Affordable Supportive Living Initiative (ASLI) a decrease of $15.1 million or 17.0% over 2010-11.
- ✓ $35.7 million for Seniors Lodge Assistance program, an increase of $1.8 million or 5.4% over 2010-11.

The Ministry's total program expense increased by $102.9 million or 5.0% over 2010-11. The main reasons for the increase were:

- ✓ AISH caseload growth of 4.9%.
- ✓ AISH financial benefit increase of $400 per month (April 2012 benefit paid in March).
- ✓ AISH health-related benefit cost increases.
- ✓ Increased salary costs for PDD's contracted agencies.
- ✓ Increased complexity in PDD cases.
- ✓ Caseload increases in seniors benefit programs.
- ✓ AADL caseload growth of 2.5%.

Ministry Expense by Function

	IN MILLIONS		
	2011-12		2010-11
	Estimates	Actual	Actual
Health	123.6	122.9	117.6
Social Services	1,908.0	1,947.8	1,844.6
Housing	75.3	80.9	89.8
Total Expense by Function	**$ 2,106.9**	**$ 2,151.6**	**$ 2,052.0**

GOAL 1 Linked to Core Business 1 – Provide targeted financial assistance to seniors and persons with disabilities in need and to Core Business 2 – Plan, provide and coordinate necessary supports and services for living in the community.

Seniors and persons with disabilities have access to supports that assist them to be independent and participate in their communities

The Ministry provides and coordinates a number of programs and services that assist seniors and persons with disabilities. Income is one of the major determinants of health and well-being. The Ministry's income assistance programs help seniors and persons with disabilities by enabling them to secure their basic living needs, maintain their independence and continue as participating and contributing members of the community. The Ministry supplements federal financial supports for seniors (Old Age Security and Guaranteed Income Supplement) through the Alberta Seniors Benefit (ASB), Special Needs Assistance for Seniors (SNA) and Education Property Tax Assistance for Seniors (EPT) programs. In 2011-12, approximately 150,700 of Alberta's 428,000 seniors received monthly benefits from the ASB program, averaging about $175 per household; more than 25,300 seniors received support from the SNA program, averaging almost $940 per beneficiary, for a total annual grant expenditure of approximately $23.7 million; and over 109,000 senior households received rebates from the EPT program for the 2011 property tax year.

The Assured Income for the Severely Handicapped (AISH) program assists Albertans who have a permanent disability that substantially limits their ability to earn a livelihood. The program provides a monthly living allowance as well as comprehensive health supports to help clients become as independent as possible. In addition, clients with $3,000 or less in assets are eligible for personal benefits to help with extra monthly or one-time needs, such as the cost of child care, infant needs, special diet, maintaining a service animal, medical supplies or equipment, and training or employment supports. Personal benefits enable the AISH program to be more responsive to unique client needs. In 2011-12, the AISH program provided financial assistance to approximately 45,000 clients and personal benefits to approximately 9,000 clients.

The Persons with Developmental Disabilities (PDD) program provides adults with a developmental disability with home living, community access and employment supports, which assist them to contribute to and participate in community life and be as independent as possible.

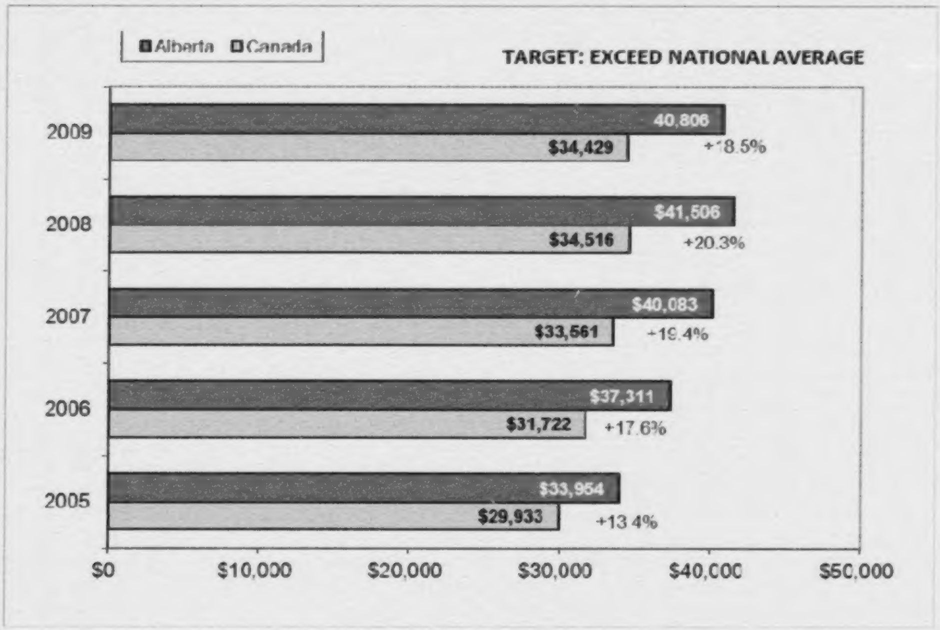
The Ministry is also responsible for delivering a number of programs that provide health-related support to Albertans, including Alberta Aids to Daily Living (AADL), various health-related supports through the AISH program, and optical and dental assistance for seniors. These supports assist seniors and Albertans with a disability, chronic illness or terminal illness to maintain their health and independence at home or in the community.

To ensure seniors have access to consistent and accurate information on the programs and services available to them, the Ministry produces the *Seniors Programs and Services Information Guide*. In 2011-12, approximately 51,000 copies of the guide were distributed to Albertans by mail, through Seniors Information Services Offices and seniors' organizations throughout Alberta.

PERFORMANCE MEASURE 1.a

Percentage by which seniors' average income in Alberta exceeds the Canadian average.

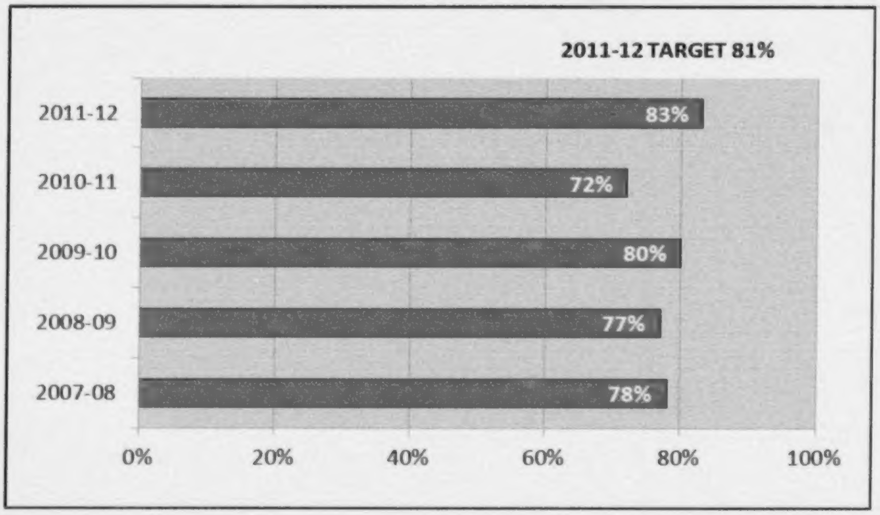
In 2009, the most recent year for which data are available, the average total income of Alberta seniors exceeded the average total income of Canadian seniors by 18.5 per cent. In 2009, income levels for both Alberta and Canadian seniors decreased, reflecting the impact of the global economic crisis. Despite the decrease, seniors in Alberta continue to have higher average incomes when compared to Canadian seniors. Seniors in Alberta also continue to consistently receive a higher percentage of income from employment and investments than Canadian seniors overall, suggesting that on average, Alberta's seniors may be better able to maintain their financial well-being and independence than Canadian seniors. (See Performance Measures Methodology 1.a, page 34.)



PERFORMANCE MEASURE 1.b

Percentage of AISH clients who agree that personal benefits help them live more independently than if they were unable to access these benefits.

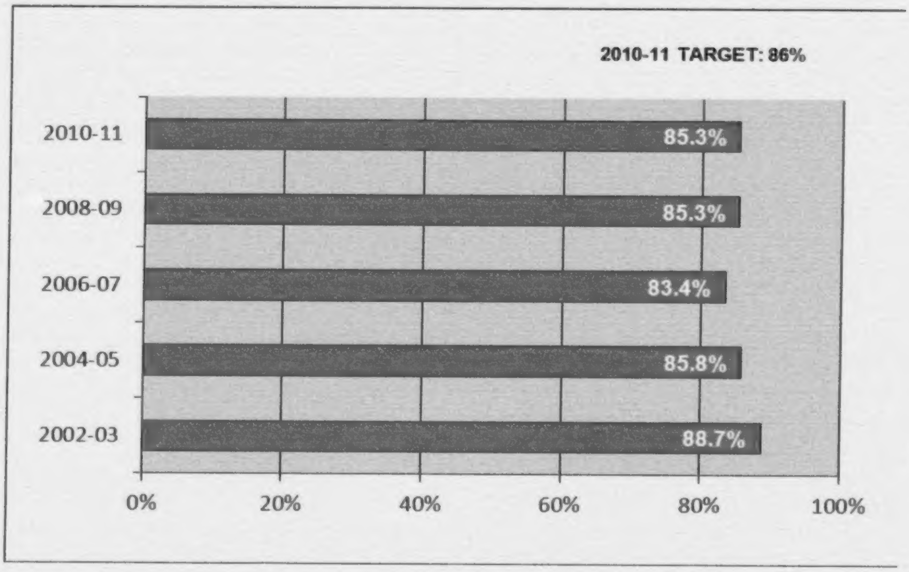
In the 2011-12 survey of AISH clients who received at least one personal benefit, 83 per cent of respondents agreed that the personal benefit(s) helped them to live more independently than if they were unable to access the benefit(s). This result is eleven percentage points higher than in 2010-11 and exceeded the Ministry's target of 81 per cent; results are consistent in comparison to results in 2009-10. As this survey is related to personal benefits, it was not expected that the AISH living allowance increase would have a direct impact in client satisfaction with personal benefits. However, it may be difficult for some AISH clients to separate satisfaction with personal benefits from satisfaction with the monthly AISH living allowance. (See Performance Measures Methodology 1.b, page 34.)



PERFORMANCE MEASURE 1. c

Satisfaction of families/guardians of adults with developmental disabilities with PDD-funded services[1]

The PDD program provides adults with a developmental disability with home living, community access and employment supports, which assist them to participate in community life and be as independent as possible. Results from the 2010-11 PDD Family/Guardian Satisfaction Survey, the last year for which data are available, indicate that 85.3 per cent of families/guardians (public and private) reported overall satisfaction with PDD-funded services received by the person to whom they provide guardianship. Satisfaction in 2010-11 remained the same as in 2008-09. (See Performance Measures Methodology 1.c, page 34.)

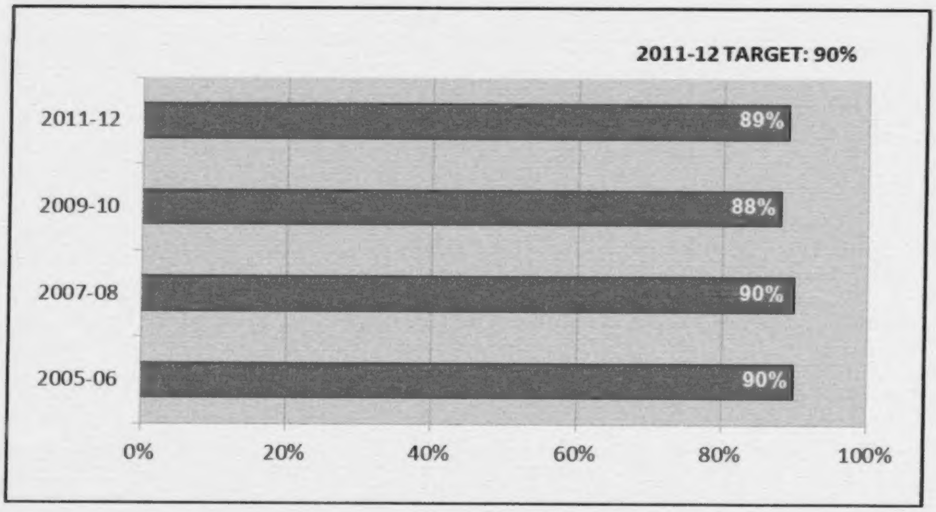


Note:
[1] Survey conducted every two years.

PERFORMANCE MEASURE 1.d

Percentage of AADL clients who agreed that AADL helped them be more independent in their homes or residences[1]

As with prior surveys, a significant majority of respondents (89 per cent) agreed that equipment and supplies obtained through the AADL program help them be more independent in their homes or residences. Seventy-three per cent of respondents indicated strong agreement. Results for 2011-12 are consistent with results reported in 2009-10. The 2012 survey reveals that clients continue to have high regard for the AADL program, providing evidence that the AADL program continues to meet its objectives. (See Performance Measures Methodology 1.d, page 34.)



Note:
[1] Survey conducted every two years.

Priority Initiative 1.1 Work with ministry partners to support vulnerable Albertans through Alberta Supports to move toward citizen-centred programs and services that are more effective, appropriate and easier to access.

Note: Responsibility for Alberta Supports was transferred to the new Ministry of Human Services in October 2011; the Ministry of Seniors continues to be involved as a partner. The Ministry continued to work to streamline access to information on a wide range of government programs, benefits and services through the Alberta Supports initiative.

- ✓ The Ministry collaborated with Human Services on a focused *Transition from Child Disability Programs to Adult Pilot* project in Red Deer designed to help youth with disabilities in transitioning from child to adult programs. This project looked at new ways to help Albertans navigate the available services. As a part of the project, 23 families were assisted and 30 case planning conferences were completed to allow for easier transitions and uninterrupted services. Based on early success, the Red Deer Project will be expanded to include 60 youth in Red Deer and surrounding area. A Youth Transitioning Worker has been hired to work with families and youth involved in the project.

- ✓ The Ministry also collaborated with Human Services on a pilot project in Slave Lake designed to improve access to AISH and other services through integration of front line service delivery. As part of this project, a coordinated application process was developed to reduce collection of duplicate information and reduce complexity for clients.

- ✓ The Ministry also participated in work to enhance the functionality and usability of the Alberta Supports Contact Centre and integrate the choice of channels (web, contact centre and in-person). Downloadable and fillable forms are now available online for clients.

Priority Initiative 1.2 Implement improvements to the AISH program to decrease complexity and improve efficiency.

- ✓ Effective April 1, 2012, the Government of Alberta raised the AISH program's maximum monthly financial benefit by $400, from $1,188 to $1,588 per month to help AISH clients improve their financial well-being and quality of life. In addition, the AISH program's employment income exemptions doubled from $400 to $800 for single clients and from $975 to $1,950 for families. The new exemption levels allow AISH clients who work the ability to retain more of their employment earnings, furthering their financial independence.

- ✓ The Ministry undertook a number of activities to increase the effectiveness and efficiency of the AISH program by implementing projects to reduce policy complexity, streamline processes and take advantage of available technology.

  - ✓ A targeted administrative review of the *AISH General Regulation* was completed. The review focused on streamlining policies to be more responsive to clients and clarifying the intent of the regulation. For example, the regulation was amended to exempt mandatory employment deductions, such as uniform costs and premiums for employer-sponsored health insurance plans where participation is required as a condition of employment. This enables AISH clients who are working to retain more of their employment income.

  - ✓ The Ministry evaluated the implementation of the coordinated intake process between the AISH and Persons with Developmental Disabilities Programs. Coordinated intake enabled more timely processing of applications, reducing processing times from ten weeks to approximately three and a half weeks for AISH-PDD coordinated intake applications.

  - ✓ The Ministry also improved the use of technology to increase efficiency and manage staff workloads in the AISH program. This included introducing teleconference and videoconference technology to conduct Citizen Appeal Panel Hearings and transferring AISH documents from paper to digital format.

Priority Initiative 1.3 Implement improvements to the PDD program to improve outcomes, increase effectiveness and efficiency, and ensure the program's long-term sustainability.

- ✓ A consolidated public website containing comprehensive information about the PDD program and each of the six regional Community Boards is now available on the Ministry's website. This website replaces the six regional websites formerly managed by the Community Boards.

- ✓ The Ministry engaged families and other stakeholders in developing resources to help families access and use Family Managed Services (FMS). As part of this work, the Ministry developed an FMS webpage on the PDD program's website (www.seniors.alberta.ca/pdd/fms/). Resources available on the FMS webpage include handbooks, factsheets, an FMS success story, a video, and contact information for families to find out about payroll supports and networking with other families. Printed copies of the handbooks and factsheets are also available from each of the regional Community Boards. The FMS resources will continue to be refined based on ongoing feedback from families.
- ✓ As part of a performance management system, the Ministry implemented the MyLife Personal Outcomes Initiative across the province to measure the effects of PDD-funded services on the quality of life of people supported by the PDD program. The MyLife survey is conducted by adults with developmental disabilities who ask other adults with developmental disabilities, or a

proxy on their behalf, to answer questions about their life experiences in eight quality of life areas. The survey results will be used to improve services.

- ✓ The Ministry implemented new policy to ensure that adults with complex service needs have access to services which enable them to live as independently as possible and be included in their communities. Under this policy, specialized training will be made available for service provider staff and caregivers to ensure they have the knowledge and skills required to effectively support adults with complex service needs. In addition, a risk management approach will be used by service providers and funds administrators to minimize the potential for risk of harm to adults with complex service needs, other people, property, and the environment.

- ✓ In collaboration with other ministries, the Ministry developed an implementation plan for a cross-ministry policy framework focused on enhancing government and community supports for adults with complex service needs. As a result, the PDD program began developing an integrated case management approach with other government partners and Alberta Health Services. This new approach to supporting adults with complex service needs has resulted in more integrated and coordinated service planning for this group of Albertans.

- ✓ The Ministry continued to implement the Supports Intensity Scale (SIS), an objective assessment tool for individuals receiving PDD-funded supports. The SIS focuses on identifying the support needs of the individual and ensures that people with developmental disabilities have the supports they need to achieve positive outcomes. As of March 30, 2012, 5,446 PDD-funded individuals (approximately 60%) have been assessed using SIS.

Priority Initiative 1.4 Coordinate the implementation of the *Aging Population Policy Framework*.

- ✓ The *Aging Population Policy Framework* is designed to foster a holistic and collaborative approach to meeting the diverse needs of an aging population. The Framework provides a common ground for decisions about policies, programs and supports for Alberta's aging population. The Framework outlines the roles and responsibilities of government and its many partners (individuals and families, community organizations and other governments), and communicates key policy directions. The implementation of the Framework is an ongoing process that is focused on meeting the needs of the growing number of seniors in coordinated, effective and sustainable ways. Alberta Seniors works in collaboration with a number of partners to advance the outcomes identified in the Framework. Highlights of recent work led by Alberta Seniors include:

    - ✓ The Ministry led the development of the *Seniors' Property Tax Deferral Act* to assist seniors with the cost of home ownership and support aging in place by allowing them to defer part or all of their property taxes. The new *Seniors' Property Tax Deferral Act* received royal assent on March 21, 2012, with program implementation expected in January 2013.

    - ✓ To improve and enhance timely access to government supports, a Designated Assisted Living/Long-term Care Portal (DLIP) was implemented in April 2011. This web-based system allows long-term care and designated supportive living operators to update client residency data, permitting the provision of timely accommodation assistance to eligible residents. Currently, 200 out of 270 facilities are reporting client information through this system.

- ✓ The Ministry was an active partner in the development of the Government of Alberta's *Mature Worker Action Plan*, released in April 2011. The Action Plan aims to make it easier for mature workers to continue their participation in the workforce, enable them to continue contributing their vast skills and experience, and continue to earn income.

- ✓ Alberta Seniors has been leading work to advance *Addressing Elder Abuse in Alberta: A Strategy for Collective Action,* including the development of an Elder Abuse Training Framework and resources that will enhance awareness and responses to elder abuse in the province. The Ministry also supported Alberta's first Elder Abuse Conference, held in October 2011, with the Alberta Elder Abuse Awareness Network. (See also: Goal 2 – Safeguards.)

- ✓ In December 2011, the Ministry distributed the *Aging Population Policy Framework Progress Report* to provide an update to the public on key Government of Alberta initiatives and actions that have occurred since the Framework's release in November 2010. The *Progress Report* is available online at http://www.seniors.alberta.ca/Seniors/AgingPopulation/.

GOAL 2 Linked to Core Business 2 – Plan, provide and coordinate necessary supports and services for living in the community.

Safeguards for seniors and persons with disabilities improve safety and well-being

The Ministry has a strong interest in the safety and security needs of adults who may be vulnerable to abuse and neglect, including persons with disabilities, seniors, and persons who require the assistance of a guardian to make personal decisions.

The Ministry works with other ministries, other levels of government and community partners in developing collaborative approaches to preventing and addressing elder abuse in Alberta.

Through the *Protection for Persons in Care Act*, the Ministry investigates and responds to complaints of abuse of people receiving government-funded care or support services. In 2011-12, the Protection for Persons in Care Branch responded to nearly 400 reports of abuse.

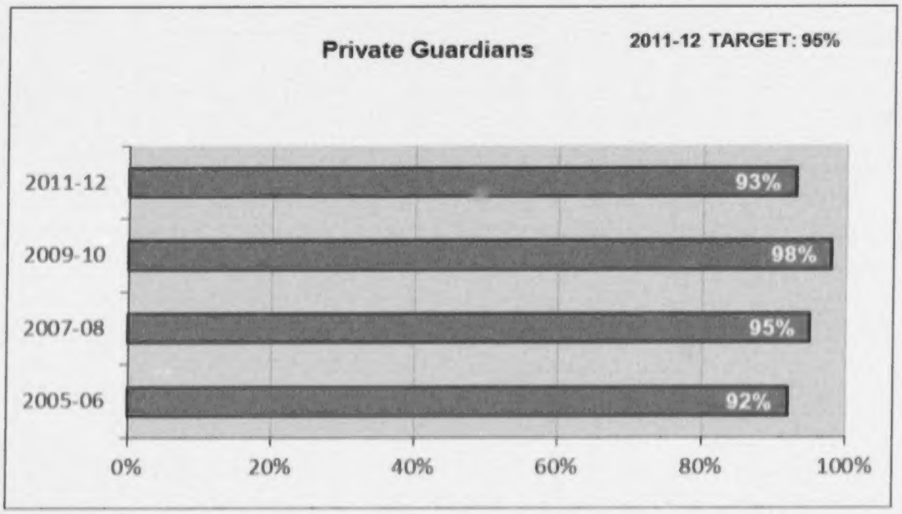
The Office of the Public Guardian (OPG) provides services related to the *Personal Directives Act* and the *Adult Guardianship and Trusteeship Act*, which include encouraging Albertans to plan for the future using personal directives, acting as guardian, and providing safeguards for adult Albertans who require decision-making support.

The Persons with Developmental Disabilities program has an Abuse Prevention and Response Protocol for addressing abuse of adults with developmental disabilities who receive PDD-funded supports through service provider organizations and family managed supports.

PERFORMANCE MEASURE 2.a

Satisfaction with supports and decision-making services provided by the Office of the Public Guardian.

In 2011-12 the Ministry surveyed private guardians who had applied for or renewed their guardianship order within the last 12 months. Ninety-three per cent of private guardians expressed satisfaction with the OPG in 2011-12, a decrease over the 2009-10 results among this group. Results may have decreased due to the additional requirements under the new Act, such as suitability screening and criminal record checks. Survey results also indicate that 92 per cent of service providers were satisfied with the services provided by the OPG. This is a slight decrease over an already high level of satisfaction (94 per cent) measured in 2009-10. In 2011-12, interviews with a total of 39 represented adults[1] with a public guardian were held in five communities across the province. Eighty-five per cent of the participating represented adults with a Public Guardian said their guardian listened to what they had to say. Eighty-five per cent also said they trusted, or could "count on" their guardian, and 83 per cent stated they believed their guardian made their life better. (See Performance Measures Methodology 2.a, page 35.)



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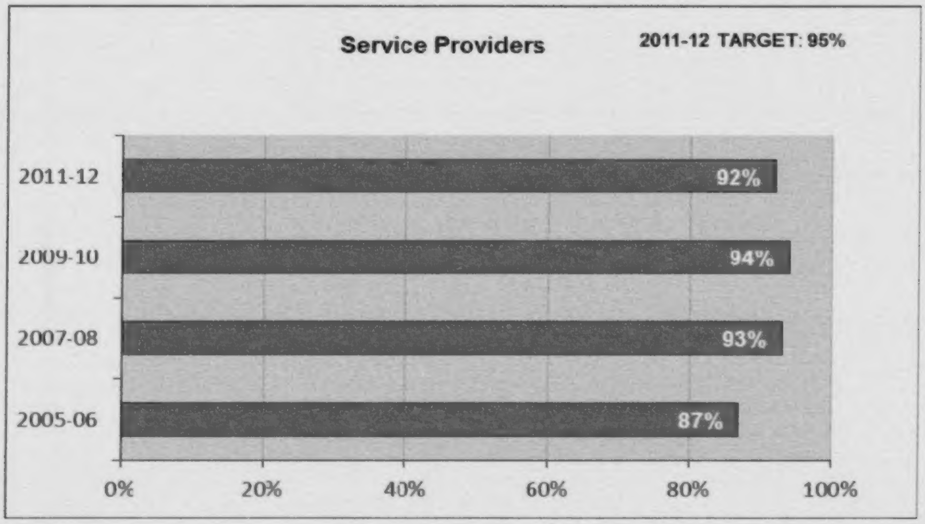
[1] Represented adults were included in the survey of satisfaction with supports and decision-making services for the first time in 2005-06, with baseline results reported in 2005-06 and removed as a performance measure sub-group in the 2012-15 Ministry Business plan, but will be retained as an internal measure.



- ✓ The *Adult Guardianship and Trusteeship Act* (AGTA) and *Personal Directives Act* (PDA) offer a variety of options to support adult Albertans who need assistance making personal and/or financial decisions. By ensuring the least restrictive and least intrusive forms of substitute decision-making are utilized, the Office of the Public Guardian, through the AGTA and PDA, strives to balance independence and autonomy with safety.

- ✓ The protection of vulnerable people requires safeguards, and the AGTA and PDA provide several protective measures including suitability screening, temporary protection orders and a rigorous complaints and investigations process. Most guardianship, co-decision-making and trusteeship arrangements work well; however, if problems exist, concerned individuals can register a complaint with the Ministry's Complaints Officer. In 2011, over 160 written complaints under the AGTA and PDA were submitted to the Complaints Officer, 76 were referred for investigation and 17 were determined to be founded.

- ✓ The Ministry promoted awareness and education of the AGTA and personal directives, through its stakeholders, ensuring the accurate delivery of information about personal directives and the AGTA. The Office of the Public Guardian distributed over 77,000 brochures, pamphlets, forms and information packages to over five hundred partners, facilities, organizations and individual Albertans. This included almost 17,000 related to the AGTA (guardianship, trusteeship and co-decision-making) and about 38,000 related to "Planning for the Future" and Personal Directives. Approximately 3,600 Self Help Kits for court applications / renewals under the AGTA were distributed, as well as over 14,000 Personal Directives Kits.

- ✓ The Office of the Public Guardian supports cultural diversity by offering materials and presentations in a culturally appropriate manner. Over 2,100 of the Personal Directive documents were in languages other than English (i.e. French, German, Spanish, Punjabi, Tagalog and Ukrainian). Personal Directives presentations in French were provided in Edmonton and Calgary. In Calgary, information session on the AGTA and PDA were presented in English, Punjabi and Hindi; to the Islamic Association, Northwest Sikh Community and a Punjabi Men's Group.

- ✓ The Ministry held videoconference sessions (two offerings of a series of eight distinct presentations) provided to key partners and stakeholders, including staff and administration from long-term care and supportive living facilities, hospitals, auxiliary hospitals and Mental Health and Addictions Services. The sessions covered a variety of topics of interest to stakeholders including: Financial Decision-making (Formal and Informal Trusteeship), Enduring Power of Attorney, Specific Decision Making, Guardianship, Capacity Assessments, Safeguarding Vulnerable Adults (Complaints and Investigative Processes), Co-decision-making / Supported Decision Making Authorizations and Personal Directives.

- ✓ The Ministry monitors the implementation of the AGTA through focus sessions with key client groups and stakeholders to gain feedback on the implementation. Presentations were made to the Canadian Bar Association Wills and Estates Section and quarterly meetings were also held with Clerks of the Court. These sessions focused on the exchange of best practices and building of partnerships in order to refine processes and improve efficiency of court applications and renewals.

- ✓ The OPG strives to ensure that health care providers and other professionals who assess a person's capacity to make decisions receive top-quality training. An informational DVD about capacity assessments under the AGTA for stakeholders and Designated Capacity Assessors (DCA's) was distributed to the176 DCA's on the provincial roster and posted on the Ministry web site. Forty-two new Designated Capacity Assessors were trained and designated under Ministerial Order. A booster session was held with 90 Designated Capacity Assessors to help them maintain their expertise.

- ✓ Albertans interested in learning more about maintaining mental and general health through various stages of life were invited to attend a free Brain Health Symposium in Calgary on February 22 and Edmonton on February 23. The Office of the Public Guardian (OPG) partnered with the Alzheimer Society of Alberta, Alberta Health Services and the Healthcare Professions Associations and Colleges for the conference. This symposium provided information to assist Albertans in maintaining their capacity and general health, as well as raising the awareness and acceptance of neuroplasticity among healthcare professionals.

Priority Initiative 2.1 Lead the implementation of the province's Elder Abuse Strategy to focus efforts on awareness and prevention of elder abuse.

- ✓ In 2011-12, the Ministry focused its efforts on implementation of a provincial strategy to address and prevent elder abuse. *Addressing Elder Abuse in Alberta: A Strategy for Collective Action* was released in November 2010. The Strategy outlines key goals, outcomes and actions for government and community stakeholders to work together to effectively address and prevent elder abuse, including improved awareness, skilled service providers, coordinated community response, and protective laws and policies..

- ✓ Seniors has been leading work to advance the Strategy, including the development of an Elder Abuse Training Framework and resources that will enhance awareness and responses to elder abuse in the province. In September 2011, the Ministry recruited to a new Elder Abuse Prevention Coordinator position, which is responsible for coordinating and facilitating the implementation of the Strategy.

- ✓ The Ministry also supported Alberta's first Elder Abuse Conference, held October 2011, with the Alberta Elder Abuse Awareness Network. Over 300 individuals from across Alberta and other provinces attended the conference.

- ✓ The Ministry provided support to the Alberta Council of Women's Shelters to develop a resource to assist Alberta communities in developing processes to address elder abuse in comprehensive ways, from prevention to intervention supports. *Abuse of Older Adults: Guidelines for Developing Coordinated Community Response Models* was released in June 2011 and is available online at http://www.seniors.alberta.ca/services_resources/elderabuse/ACWSelderabuse.pdf

- ✓ June 15 is World Elder Abuse Awareness Day (WEAAD). Each year, the Government of Alberta partners with the Alberta Elder Abuse Awareness Network to support WEAAD to raise awareness and prevent elder abuse. For WEAAD 2011, posters and fact sheets were developed in seven languages (English, French, Plains Cree, Punjabi, Simplified Chinese, Spanish and Tagalog). These resources were sent out to over 2,400 organizations across Alberta to increase awareness and understanding about elder abuse.

- ✓ In support of Family Violence Prevention Month (November), the Ministry developed a resource to assist all Albertans in taking proactive steps to protect against financial abuse, recognizing when financial abuse may be occurring and knowing what steps to take if somebody is a suspected victim of this type of abuse. *Protecting Against Financial Abuse: A guide for older Albertans, their families and friends* was distributed to more than 3,500 organizations across Alberta, including financial institutions.

Priority Initiative 2.2 Implement new provisions under the Protection for Persons in Care Act to improve safeguards for Albertans receiving government-funded care or support services.

- ✓ The Ministry worked to finalize the implementation of the rewritten *Protection for Persons in Care Act*, which came into force in 2010. The Act promotes the safety and well-being of adult Albertans who receive care or support services from publicly funded service providers. The Ministry worked to promote safety and well-being through both investigation of abuse reports and through public education and awareness initiatives.

- ✓ In 2011-12, the Ministry responded to nearly 400 reports of abuse involving over 500 allegations.

- ✓ Educational information sessions, emphasizing the key components of the *Protection for Persons in Care Act* were delivered to Ministry staff, social workers, and nursing home staff. The Ministry also participated in panel presentations at the Alberta Elder Abuse Conference and at the Patient Concerns / Complaints Resolution Inspiration and Education Day sponsored by the Health Quality Council of Alberta.

- ✓ To further increase awareness of the *Protection for Persons in Care Act*, and to encourage Albertans to report abuse, the Ministry distributed over 39,500 English language brochures; approximately 300 Simplified Chinese language brochures; approximately 350 French language brochures; over 700 posters; almost 400 Guides to Understanding the PPCA; and almost 300 educational CDs.

Seniors and persons with disabilities have appropriate supportive living options

The continuing care system is composed of three streams: home living, supportive living and facility living (long-term care). Albertans value their independence and want to choose how and where they live, whenever possible. The Ministry works with community partners to foster the development of affordable accommodation options that are appropriate for changing needs and life stages, with the goal of assisting seniors and persons with disabilities to live as independently as possible. The Ministry also develops, monitors and enforces compliance with mandatory accommodation standards for supportive living and long-term care accommodations across the province. The accommodation standards are designed to support a safe, secure and comfortable environment for residents. Supportive living accommodations are licensed by the Ministry based on their compliance with the *Supportive Living Accommodation Licensing Act*, which includes the Supportive Living Accommodation Standards. The Ministry also sets maximum accommodation fees for long-term care residents.

PERFORMANCE MEASURE 3. a

Quality of accommodation services provided in supportive living and long-term care facilities, as indicated by the percentage of facilities reviewed that meet provincial standards

Provincial accommodation standards support quality assurance in long-term care and supportive living accommodations; enhance monitoring; and provide information for measuring effectiveness in accommodation services. In the 2011-12 fiscal year, Ministry staff monitored 764 supportive living facilities (208 assisted living, 411 group homes and 145 lodges) and 174 long-term care facilities for compliance with provincial accommodation standards. In total, over 1,374 visits were made to monitor to the accommodation standards, investigate complaints and follow up on previous non-compliances.

In 2011-12, 87 per cent of Group Homes, 89 per cent of Assisted Living facilities and 94 per cent of Lodges met all provincial Supportive Living Accommodation Standards at the end of the reporting period. Seventy-five per cent of long-term care facilities met all provincial accommodation[2] standards. Facilities must meet all standards to be considered in compliance. Independent inspections are conducted at least annually, and accommodations must be inspected before the end of the reporting period to be included in the results.

Though the results were below targets, compliance rates increased in all accommodation categories in the 2011-12 fiscal year. The new Accommodation Standards have been in effect since April 1, 2010 giving operators two years to adjust to the changes, resulting in improved compliance rates. For lodges in particular, operators became more familiar with the collateral approvals required for licensing, resulting in fewer non-compliances associated with this requirement. (See Performance Measures Methodology 3.a, page 35.)

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[2] Note: The Ministry monitors against the provincial accommodation standards only. Health and Wellness monitors health service standards.

Priority Initiative 3.2 Enhance quality and consumer choice in supportive living and long-term care accommodations by making it easier for the public to find information about facilities' compliance with accommodation standards

- ✓ A survey was posted on the department's Public Reporting website requesting feedback from users and suggestions for improvements to the website and over 300 responses were received. Preliminary results indicate that overall, survey participants were satisfied with the accessibility of the site, and the information provided. Some possible enhancements were identified. These changes will be made in 2012-13.

To help Albertans make informed decisions about supportive living accommodations, Seniors publishes information about Alberta's supportive living and long-term care facilities online at: asalreporting.gov.ab.ca/astral/. The web site can be used to search for a supportive living facility, compare facilities, and view facilities' compliance with accommodation standards.

Performance Measures Methodology

Measure 1.a: This measure reports the difference between the average total income of Alberta seniors and the average total income of Canadian seniors. To calculate this measure, taxfiler data from Statistics Canada is obtained. The total aggregate income of Alberta seniors is divided by the number of seniors (65+) receiving income to obtain the average total income of Alberta seniors. The same calculation is performed on data on Canadian seniors to obtain the average total income for this population. The percentage difference between these two resulting figures, the difference between the average total income of Alberta seniors and Canadian seniors, is then calculated. Incomes are reported using unadjusted dollars. To increase clarity, in 2011-12 the wording of this measure was changed to "Percentage by which senior's average total income in Alberta exceeds the Canadian average".

Measure 1.b: The data for performance measure 1.b were collected through a telephone survey of randomly selected AISH clients who received personal benefits from December 1, 2010 to November 30, 2011, conducted by an independent research firm. Respondents are asked to answer the question "As a result of receiving [name of benefit] are you able to live more independently than if you were unable to access this benefit?" using a four-point agreement scale (strongly disagree, disagree, agree, or strongly agree). Scores 3 and 4 are combined in the results to obtain an overall rating of agreement. A total of 405 AISH clients who received at least one personal benefit responded to the telephone survey during the last two weeks of February 2012. Surveys were conducted until the targeted sample of 400 or more was reached. The resulting sample size produces results that are considered accurate to within +/- 4.9 percentage points, 19 times out of 20. Note: In 2011-12, the survey population was expanded to include AISH clients who received personal benefits from December 1, 2010 through November 30, 2011. In 2010-11, the population was based on clients who received benefits from April 1 through November 30 of the fiscal year due to earlier publication dates for the Annual Report. In 2009-10 and prior years, the population was based on clients who received benefits from April 1 through January 31 of the fiscal year. In comparing 2010-11 and 2011-12 results to prior years' results, this methodological adjustment should be noted, but is not considered to significantly impair comparability.

Measure 1.c: Results for Measure 1.c are derived from a survey conducted every two years by an independent research firm. In 2010-11, the most recent year the survey was undertaken, a written questionnaire and information about the online survey option was sent by mail to legal guardians, including public and private guardians and/or family members of adults with developmental disabilities receiving services funded by PDD. A total of 6,008 survey forms were distributed in 2010-11. A total of 2,187 survey forms were returned, representing a response rate of 36.4 per cent. With respect to the indicators that constitute the performance measure, a total of 1,913 respondents (87.5 per cent) provided valid responses. Responses of strongly agree, agree and somewhat agree were combined and are reported as satisfied. Responses of somewhat disagree, disagree and strongly disagree were combined and reported as dissatisfied. Of these valid responses, 85.3% reported overall satisfaction with funded services. Results are estimated to be accurate to within +/- 1.3%, 19 times out of 20. Surveys prior to 2008-09 used a 4-point response scale (strongly agree -- agree -- disagree -- strongly disagree). Additional response categories were added in 2008-09 to provide the program area with more detailed satisfaction data. As in prior years, performance measure results were calculated by combining all responses indicating a level of agreement or disagreement. In comparing results from 2008-09 and after to earlier results, this methodological adjustment should be noted, but is not considered to significantly impair comparability.

Measure 1.d: Data for measure 1.d were collected by an independent research firm through telephone and mail surveys. The survey is conducted every two years. For the 2011-12 survey, responses were collected from 1,201 randomly selected clients. To ensure representativeness, a quota for each of 5 AADL benefit categories was established and data are weighted to more accurately reflect the actual distribution of clients among benefit groups. The target respondents for this measure are adults 18 years or over who have received benefits through the program in the 2010-11 AADL benefit year (July1, 2010 – June 30, 2011) or are caregivers for clients of the program. Caregivers were respondents in cases where the beneficiary is unable to complete the survey on his or her own. Palliative care patients are excluded from the research. The research was conducted between January 9th and February 10th, 2012. Using a seven-point scale, respondents were asked to rate their level of agreement with the following statement: "The equipment or supplies you received through AADL helped you be more independent in your home or residence."

Response categories of 4 through 7 (moderately agree to strongly agree) were combined to obtain an overall satisfaction rating. The level of accuracy for this sample is +/- 2.8 per cent, 19 times out of 20.

Measure 2.a: The surveys for the Office of the Public Guardian (OPG) are conducted by telephone every two years by an independent research firm. For 2011-12, the surveys were completed in mid-November to mid-December 2011. The OPG provided a list of all private guardians who had applied for or renewed a guardianship order within 12 months of the survey. From this list of 1,127 private guardians, a random sample of 1000 private guardians were notified that they may be contacted to participate in a survey. Telephone surveys were conducted until responses were obtained from 328 private guardians to the question: *"Overall, how satisfied are you with the services provided by the Office of the Public Guardian?"* This sample is directly comparable to the 2006, 2008, and 2010 surveys, which focused on private guardians who had applied for or renewed a guardianship order within 12 months. Respondents were asked to use a 4-point scale of (1) "Very Satisfied", (2) "Somewhat Satisfied", (3) "Somewhat Dissatisfied", (4) "Very Dissatisfied". The responses to "Very Satisfied" and "Somewhat Satisfied" are combined in the results to obtain an overall rating of satisfaction. The results are considered accurate to within +/- 4.6 percentage points, 19 times out of 20.

The OPG provided the survey firm with a list of 650 Service Providers known to have had contact with the OPG and responses to were obtained from 362 service providers to the same question: *"Overall, how satisfied are you with the services provided by the Office of the Public Guardian?"* As with private guardians, a four-point scale was used and the top two responses are combined to obtain an overall rating of satisfaction. Results for this survey are considered to be accurate to within +/- 3.4 per cent, 19 times out of 20.

Interviews with 39 represented adults were undertaken by a research and service agency specializing in disability-related research. Represented adults were asked, *"Does your guardian listen to what you have to say?"* The methodology used to gather information in the 2009-10 and 2011-12 survey differed from that used in 2007-08. In 2007-08, focus group discussions were held with OPG clientele. Based on feedback provided by the 2007-08 focus group facilitator (e.g., some represented adults experienced anxiety in a group setting), individual interviews were utilized in 2009-10 and again in 2011-12. Due to the unique methodological constraints and small sample size for the Represented Adults survey, caution is required in comparing results across years or generalizing results to the full population.

Measure 3.a: This measure represents the proportion of supportive living and long-term care facilities that were fully compliant with the supportive living and long-term care accommodation standards as of March 31, 2012.

Supportive living provides accommodation in a home-like setting, where people can remain as independent as possible while they have access to accommodation and services that meet their changing needs. Long-term care facilities like nursing homes and auxiliary hospitals provide care for people with complex health needs who are unable to remain at home or in a supportive living facility. The Ministry monitors accommodation standards in both supportive living and long-term care settings across the province; each facility is inspected at least annually.

In supportive living facilities (Group Homes, Assisted Living, and Lodges), Licensing Inspectors conduct site visits at each accommodation upon an initial license application using a standardized inspection checklist; subsequent visits are undertaken at the time of a license renewal to monitor compliance to the Supportive Living Accommodation Standards, as a requirement of continued licensing. An accommodation will also be inspected if a complaint is made related to the accommodation or accommodation services.

In Long-term care settings, the Ministry monitors against the provincial accommodation standards at least annually, but does not license these facilities. Licensing Inspectors conduct site visits at each long-term care setting, using a standardized inspection checklist. Additional visits may occur if there are non-compliances to the accommodation standards. Long-term care accommodations will also be inspected if a complaint is made regarding the accommodation or related services.

Once a site visit is complete, the Licensing Inspector enters the visit information into an internal database (ASTRAL); these entries are then validated against the original inspection checklist by another staff member. At the end of the fiscal year, staff from the Accommodation Standards and Licensing Unit run a report from the ASTRAL database listing all accommodations that were monitored, and all accommodations that had outstanding non-compliances as of the last day of the fiscal year.

Accommodations that met all of the standards at the end of the fiscal year are considered compliant for the purposes of the performance measure; accommodations with one or more outstanding non-compliances at the end of the fiscal year are counted as non-compliant. The results are tabulated to determine the percentage of accommodations reviewed that are fully compliant under the Accommodation Standards. (Number compliant /Total number inspected = Percentage that meet standards.)

*Note: The Supportive Living and Long-Term Accommodation Standards were first introduced in 2007. The supportive living standards then updated effective April 1, 2010 as a component of the regulation accompanying the *Supportive Living Accommodation and Licensing Act*. Long-term care standards were also updated at this time. As such, compliance results from 2008-09 and 2009-10 use slightly different versions of the current standards and are not directly comparable with results from 2010-11 and 2011-12. The current supportive living accommodation standards can be found at: http://www.seniors.alberta.ca/continuingcare/system/StandardsSupportiveLiving.pdf. Long-term care accommodation standards can be found at: http://www.seniors.alberta.ca/continuingcare/system/StandardsLongTermCare.pdf.

FINANCIAL INFORMATION

MINISTRY OF SENIORS

Consolidated Financial Statements

March 31, 2012

MINISTRY OF SENIORS

Consolidated Financial Statements

Year ended March 31, 2012

Independent Auditor's Report

Consolidated Statement of Operations

Consolidated Statement of Financial Position

Consolidated Statement of Cash Flows

Notes to the Consolidated Financial Statements

Schedule 1 Revenues

Schedule 2 Expenses – Directly Incurred Detailed by Object

Schedule 3 Budget

Schedule 4 Related Party Transactions

Schedule 5 Allocated Costs

AUDITOR
GENERAL
Alberta

Independent Auditor's Report

To the Members of the Legislative Assembly

Report on the Consolidated Financial Statements

I have audited the accompanying consolidated financial statements of the Ministry of Seniors, which comprise the consolidated statement of financial position as at March 31, 2012, and the consolidated statements of operations and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these consolidated financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Ministry as at March 31, 2012, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

[Original Signed by Merwan N. Saher, FCA]

Auditor General

June 7, 2012

Edmonton, Alberta

MINISTRY OF SENIORS

Consolidated Statement of Operations

Year ended March 31, 2012
(thousands of dollars)

	2012		2011
	Budget (Schedule 3)	Actual	Actual (Note 3)
Revenues (Note 2(c) and Schedule 1)			
Transfers from the Government of Canada	$ 17,800	$ 20,482	$ 19,695
Other revenue	2,467	16,747	10,273
	20,267	37,229	29,968
Expenses – Directly incurred (Note 2(c) and Schedules 2 and 5)			
Ministry Support Services	8,975	9,233	8,897
Assured Income for the Severely Handicapped	782,576	806,168	754,596
Support to Persons with Developmental Disabilities	607,987	628,398	591,631
Alberta Seniors Benefit	333,086	329,451	320,741
Seniors Dental and Optical Assistance	68,886	69,461	65,764
Special Needs Assistance for Seniors	21,729	25,615	22,971
School Property Tax Assistance	15,000	13,165	12,162
Seniors Lodge Assistance	35,720	35,697	33,862
Supportive Living and Long Term Care	4,626	10,565	4,132
Alberta Aids to Daily Living	123,591	122,946	117,602
Disability and Community Support Programs	18,963	16,684	17,409
Public Guardian Services	10,735	10,235	9,768
Affordable Supportive Living Initiative	75,000	74,000	89,147
	2,106,874	2,151,618	2,048,682
Net operating results	$ (2,086,607)	$ (2,114,389)	$ (2,018,714)

The accompanying notes and schedules are part of these consolidated financial statements.

MINISTRY OF SENIORS

Consolidated Statement of Financial Position

As at March 31, 2012
(thousands of dollars)

	2012	2011 (Note 3)
Assets		
Cash and cash equivalents	$ 28,435	$ 46,274
Accounts receivable (Note 4)	28,098	23,361
Inventories	432	401
Tangible capital assets (Note 5)	4,891	8,654
	$ 61,856	$ 78,690
Liabilities		
Accounts payable and accrued liabilities	$ 239,420	$ 239,841
Net Assets		
Net assets (liabilities) at beginning of year	(161,151)	(157,338)
Net operating results	(2,114,389)	(2,018,714)
Net financing provided from General Revenues	2,097,976	2,014,901
Net assets (liabilities) at end of year	(177,564)	(161,151)
	$ 61,856	$ 78,690

Contractual obligations and contingent liabilities (Notes 7 and 8)

The accompanying notes and schedules are part of these consolidated financial statements.

MINISTRY OF SENIORS

Consolidated Statement of Cash Flows

Year ended March 31, 2012
(thousands of dollars)

	2012	2011 (Note 3)
Operating transactions		
Net operating results	$ (2,114,389)	$ (2,018,714)
Non-cash items included in net operating results		
Amortization	881	886
Loss on disposal of tangible capital assets	22	217
	(2,113,486)	(2,017,611)
(Increase) decrease in accounts receivable	(4,737)	8,411
(Increase) decrease in inventories	(31)	13
(Decrease) increase in accounts payable and accrued liabilities	(421)	18,050
Cash applied to operating transactions	(2,118,675)	(1,991,137)
Capital transactions		
Acquisition of tangible capital assets	(1,160)	(983)
Transfer of tangible capital assets(1)	4,000	-
Proceeds on disposal/sale of tangible capital assets	20	18
Cash provided by (applied to) capital transactions	2,860	(965)
Financing transactions		
Net financing provided from General Revenues(1)	2,097,976	2,014,901
(Decrease) increase in cash and cash equivalents	(17,839)	22,799
Cash and cash equivalents, beginning of year	46,274	23,475
Cash and cash equivalents, end of year	$ 28,435	$ 46,274

(1) Includes $4,000 tangible capital assets transfer to Service Alberta.

The accompanying notes and schedules are part of these consolidated financial statements.

MINISTRY OF SENIORS

Notes to the Consolidated Financial Statements

NOTE 1 AUTHORITY AND PURPOSE

The Minister of Seniors has, by the *Government Organization Act* and its regulations, been designated responsible for various Acts. To fulfill these responsibilities, the Minister is responsible for the organizations listed in Note 2(a). The authority under which each organization operates is also listed in Note 2(a). Together these organizations form the Ministry of Seniors.

The purpose of the Ministry is to work with individuals, families, communities and other government partners to support the well-being and independence of seniors and persons with disabilities through programs, services, safeguards and information.

This is done by:

- Providing targeted financial assistance.
- Planning, providing and coordinating supports and services for living in the community.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian public sector accounting standards.

(a) Reporting Entity

The reporting entity is the Ministry of Seniors. The *Government Accountability Act* defines the Ministry as including the Department of Seniors and any Provincial agency for which the Minister is responsible.

These consolidated financial statements include the accounts of the following organizations:

Organization	Authority
Department of Seniors (Department)	*Government Organization Act*
Persons with Developmental Disabilities Community Boards	*Persons with Developmental Disabilities Community Governance Act*

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(a) Reporting Entity (continued)

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Minister of Finance. All cash receipts of departments are deposited into the Fund and all cash disbursements made by the departments are paid from the Fund. Net financing provided from General Revenues is the difference between all cash receipts and all cash disbursements made.

(b) Basis of Consolidation

The accounts of the organizations listed in Note 2(a) above have been consolidated on a line by line basis. Revenue and expense transactions, investing and financing transactions, and related asset and liability accounts between the consolidated organizations were eliminated upon consolidation.

(c) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year-end is recorded as unearned revenue.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return. Internal government transfers are recognized as revenue when received.

Transfers from Government of Canada

Transfers from Government of Canada are recognized as revenues when authorized by federal legislation or federal/provincial agreements, eligibility criteria if any are met and a reasonable estimate of the amounts can be made.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(c) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Ministry has primary responsibility and accountability for, as reflected in the Government's budget documents.

Grants are recognized when authorized and eligibility criteria are met.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets.
- pension costs, which are the cost of employer contributions for current service of employees during the year.
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.

Incurred by Others

Services contributed by other entities in support of the Ministry's operations are not recognized and are disclosed in Schedule 4 and allocated to programs in Schedule 5.

Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Financial assets of the Ministry are limited to cash and financial claims, such as advances to and receivables from other organizations, employees and other individuals as well as inventories held for resale.

Cash consists of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta. Interest on these deposits does not accrue to the Ministry.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(c) Basis of Financial Reporting (continued)

Assets (continued)

Inventory is valued at the lower of cost and net realizable value. Cost is determined by the average cost method.

Assets acquired by right are not included. Tangible capital assets of the Ministry are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets.

The threshold for capitalizing new systems development is $250,000 and the threshold for major systems enhancements is $100,000. Costs associated with business process reengineering and system development costs incurred during the preliminary project stage of an information technology project are expensed. System development costs associated with the application development stage and acquisition of software are capitalized. Capitalization of costs begins after the preliminary project stage and ends when the system application is completed and ready for its intended use. The threshold for all other tangible capital assets is $5,000.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

Amortization is only charged if the tangible capital asset is in use.

When tangible capital assets are gifted or sold for a nominal sum, the fair values of these tangible capital assets less any nominal proceeds are recorded as grants in kind.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(c) Basis of Financial Reporting (continued)

Net Assets/Net Liabilities

Net assets/net liabilities represent the difference between the carrying value of assets held by the Ministry and its liabilities.

Canadian public sector accounting standards require a "net debt" presentation for the statement of financial position in the summary financial statements of governments. Net debt presentation reports the difference between financial assets and liabilities as "net debt" or "net financial assets" as an indicator of the future revenues required to pay for past transactions and events. The Ministry operates within the government reporting entity, and does not finance all its expenditures by independently raising revenues. Accordingly, these financial statements do not report a net debt indicator.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, advances, inventories, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of their short-term nature.

NOTE 3 GOVERNMENT REORGANIZATION AND PROGRAM TRANSFER

(thousands of dollars)

As a result of government reorganization announced on October 12, 2011 (OC 440/2011), the responsibility for the Alberta Supports program was transferred to the Department of Human Services.

The responsibility for the Cabinet Policy Committee on Health was transferred to the Department of Health and Wellness on January 20, 2012 (OC 24/2012).

The reporting of Canada Social Transfers was transferred to the Department of Finance.

Comparatives for 2011 have been restated as if the Ministry had always been assigned its current responsibilities.

Net assets (liabilities) as previously reported at March 31, 2010	$	(159,891)
Transfer to Department of Human Services		117
Transfer to Department of Finance		2,436
Net assets (liabilities) as restated at March 31, 2010	$	(157,338)
Net operating results reported March 31, 2011	$	(1,730,573)
Transfer to Department of Human Services		3,127
Transfer to Department of Health and Wellness		240
Transfer to Department of Finance		(291,508)
Restated net operating results March 31, 2011	$	(2,018,714)

MINISTRY OF SENIORS

Notes to the Consolidated Financial Statements

NOTE 4 ACCOUNTS RECEIVABLE
(thousands of dollars)

	2012			2011
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Government of Canada – Aboriginal Affairs and Northern Development Canada	$ 12,669	$ -	$ 12,669	$ 10,255
Accounts receivable	15,554	125	15,429	13,106
	$ 28,223	$ 125	$ 28,098	$ 23,361

Accounts receivable are unsecured and non-interest bearing.

NOTE 5 TANGIBLE CAPITAL ASSETS

(thousands of dollars)

	2012				2011
	Equipment[1]	Computer hardware and software	Leasehold improvements	Total	Total (Note 3)
Estimated useful life	3 - 15 years	5 years	5 - 10 years		
Historical cost[2]					
Beginning of year	$ 4,465	$ 11,909	$ 1,319	$ 17,693	$ 17,212
Additions	283	615	262	1,160	983
Transfers	-	(4,000)	-	(4,000)	-
Disposals, including write-downs	(459)	(3)	-	(462)	(502)
	$ 4,289	$ 8,521	$ 1,581	$ 14,391	$ 17,693
Accumulated amortization					
Beginning of year	$ 3,310	$ 5,387	$ 342	$ 9,039	$ 8,420
Amortization expense	275	474	132	881	886
Effect of disposals	(420)	-	-	(420)	(267)
	$ 3,165	$ 5,861	$ 474	$ 9,500	$ 9,039
Net book value at March 31, 2012	$ 1,124	$ 2,660	$ 1,107	$ 4,891	
Net book value at March 31, 2011	$ 1,155	$ 6,522	$ 977		$ 8,654

(1) Equipment includes office equipment and furniture, vehicles, heavy equipment, kitchen and laundry equipment, medical and rehabilitation equipment, bathing equipment and other equipment.

(2) Historical cost includes work-in-progress at March 31, 2012 totalling $1,956 (2011 - $6,081) comprised of: computer hardware and software $1,956 (2011 - $6,031), equipment $0 (2011 - $50).

MINISTRY OF SENIORS

Notes to the Consolidated Financial Statements

NOTE 6 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulty in determining their fair market value.

NOTE 7 CONTRACTUAL OBLIGATIONS

(thousands of dollars)

Contractual obligations are obligations of the Ministry to others that will become liabilities in the future when the terms of those contracts or agreements are met.

	2012	2011 (Note 3)
Obligations under operating leases, contracts and programs	$ 13,619	$ 27,968

Estimated payment requirements for each of the next five years and thereafter are as follows:

Obligations under Operating Leases, Contracts and Programs

	Total
2012-13	$ 10,779
2013-14	2,248
2014-15	346
2015-16	142
2016-17	62
Thereafter	42
	$ 13,619

In addition, Persons with Developmental Disabilities (PDD) Community Boards contract with service operators to provide services to adults with developmental disabilities in the region. The PDD Boards will contract for services for the year ending March 31, 2013 in a similar manner as the year ended March 31, 2012. As at March 31, 2012, contractual commitments have been signed with service operators in the amount of $272,882 for the year ending March 31, 2013 ($248,284 for the year ended March 31, 2012).

MINISTRY OF SENIORS

Notes to the Consolidated Financial Statements

NOTE 8 CONTINGENT LIABILITIES

(thousands of dollars)

The Ministry has a contingent liability in respect of two claims (2011 – five claims) aggregating $1,087 (2011 – $3,687) relating to decisions made by the Eugenics Board of Alberta pursuant to the Sexual Sterilization Act of 1928, which was repealed in 1972. The ultimate outcome of these claims cannot be determined.

At March 31, 2012 the Ministry is a defendant in eight legal claims (2011 – eight legal claims). Four of these claims have specified amounts totalling $615 and the remaining four have no specified amount (2011 – four claims with a specified amount of $615 and remaining four with no specified amount). Included in the total legal claims are six claims amounting to $420 (2011 – six claims with a specified amount of $420) in which the Ministry has been jointly named with other entities. Four claims amounting to $380 (2011 – three claims amounting to $100) are covered by the Alberta Risk Management Fund. The resulting loss, if any, from these claims cannot be determined.

NOTE 9 TRUST FUNDS UNDER ADMINISTRATION

(thousands of dollars)

The Ministry administers trust funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Ministry's financial statements.

At March 31, 2012 the trust funds under administration were as follows:

	2012	2011
Persons with Developmental Disabilities Community Boards' client trust funds	$ 282	$ 275
Donations to Clients	2	1
	$ 284	$ 276

NOTE 10 BENEFIT PLANS

(thousands of dollars)

The Ministry participates in the multi-employer pension plans: Management Employees Pension Plan, Public Service Pension Plan and Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $12,504 for the year ended March 31, 2012 (2011 – $12,407). Ministry are not responsible for future funding of the plan deficit other than through contribution increases.

At December 31, 2011, the Management Employees Pension Plan reported a deficiency of $517,726 (2010 – deficiency $397,087), the Public Service Pension Plan reported a deficiency of $1,790,383 (2010 – deficiency $2,067,151) and the Supplementary Retirement Plan for Public Service Managers had a deficiency of $53,489 (2010 – deficiency $39,559).

The Ministry also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2012, the Bargaining Unit Plan reported an actuarial surplus of $9,136 (2011 – deficiency $4,141) and the Management, Opted Out and Excluded Plan an actuarial surplus of $10,454 (2011 – surplus $7,020). The expense for these two plans is limited to the employer's annual contributions for the year.

NOTE 11 GRANDFATHERED CLIENTS

(thousands of dollars)

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Development Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* Report, Government directed that PDD boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

The total cost of these services for 43 grandfathered individuals that has been included in the Consolidated Statements of Operations is estimated to be $1,599 (2011 – 46 individuals with a cost of $1,676). The total cost for 1 grandfathered agency, which provides services to an additional 11 individuals, that has been included in the Statements of Operations is estimated to be $1,095 (2011 – $1,092).

MINISTRY OF SENIORS

Notes to the Consolidated Financial Statements

NOTE 12 SUBSEQUENT EVENTS

On May 8, 2012, the government announced cabinet restructuring (OC155/2012). As a result, the Ministry of Seniors was dissolved. Programs and services were transferred to Ministry of Health and Ministry of Human Services.

NOTE 13 COMPARATIVE FIGURES

Certain 2011 figures have been reclassified to conform to 2012 presentation.

NOTE 14 APPROVAL OF CONSOLIDATED FINANCIAL STATEMENTS

The consolidated financial statements were approved by the Senior Financial Officers and the Deputy Ministers of the Ministry of Health and Ministry of Human Services.

MINISTRY OF SENIORS

Schedule to Consolidated Financial Statements
Revenues

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 1

	2012		2011
	Budget	Actual	Actual (Note 3)
Transfers from the Government of Canada			
Recoveries from Aboriginal Affairs and Northern Development Canada	$ 17,800	$ 20,482	$ 19,695
	17,800	20,482	19,695
Other revenue			
Refunds of expenses	1,302	15,180	9,083
Premiums, fees and licences	1,000	1,257	1,168
Sales	-	216	164
Interest income	-	53	41
Miscellaneous	165	25	34
Gain (loss) on disposal of tangible capital assets	-	16	(217)
	2,467	16,747	10,273
Total revenues	$ 20,267	$ 37,229	$ 29,968

MINISTRY OF SENIORS

Schedule to Consolidated Financial Statements
Expenses – Directly Incurred Detailed By Object

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 2

	2012		2011
	Budget	Actual	Actual (Note 3)
Expenses			
Salaries, wages and employee benefits	$ 145,018	$ 136,583	$ 138,924
Supplies and services	552,901	559,758	533,496
Supplies and services from support service arrangements with related parties[a]	900	945	873
Grants	1,406,490	1,453,248	1,374,624
Other	259	266	264
Amortization of tangible capital assets	1,306	881	886
Total expenses before recoveries	2,106,874	2,151,681	2,049,067
Less: recovery from support service arrangements with related parties[b]	-	(63)	(385)
	$ 2,106,874	$ 2,151,618	$ 2,048,682

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[a] The Ministry receives financial and administrative services from the Ministry of Human Services.

[b] The Ministry provides program administration and support services to the Ministry of Human Services (2011 - information technology related services were provided to the Ministry of Culture and Community Services and the Ministry of Tourism, Parks and Recreation). Costs of these services are recovered from the relevant Ministries.

MINISTRY OF SENIORS

Schedule to Consolidated Financial Statements
Budget

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 3

	2011-12				
	Estimates	Adjust- ments(a)	Budget	Authorized Supple- mentary(b)	Authorized Budget
Revenues					
Transfers from the Government of Canada	$ 17,800	$ -	$ 17,800	$ -	$ 17,800
Premiums, fees and licences	1,000	-	1,000	-	1,000
Other revenue	1,467	-	1,467	-	1,467
	20,267	-	20,267	-	20,267
Expenses – Directly incurred					
Programs					
Ministry Support Services	8,975	-	8,975	-	8,975
Assured Income for the Severely Handicapped	782,576	-	782,576	7,500	790,076
Support to Persons with Developmental Disabilities	607,987	17,400	625,387	3,800	629,187
Alberta Seniors Benefit	333,086	-	333,086	-	333,086
Seniors Dental and Optical Assistance	68,886	-	68,886	-	68,886
Special Needs Assistance for Seniors	21,729	-	21,729	-	21,729
School Property Tax Assistance	15,000	-	15,000	-	15,000
Seniors Lodge Assistance	35,720	-	35,720	-	35,720
Supportive Living and Long Term Care	4,626	6,662	11,288	-	11,288
Alberta Aids to Daily Living	123,591	-	123,591	-	123,591
Disability and Community Support Programs	18,963	-	18,963	-	18,963
Public Guardian Services	10,735	-	10,735	-	10,735
Affordable Supportive Living Initiative	75,000	-	75,000	(1,000)	74,000
	2,106,874	24,062	2,130,936	10,300	2,141,236
Net operating results	$ (2,086,607)	$ (24,062)	$ (2,110,669)	$ (10,300)	$ (2,120,969)
Capital investment	$ 800	$ -	$ 800	$ -	$ 800
Non-budgetary disbursements	$ -	$ -	$ -	$ -	$ -

(a) Adjustments include

- Treasury Board approved budget increase of $17,400 for provision of agency wage grants.
- Treasury Board approved transfer of $6,662 from Ministry of Infrastructure for Capital Emergent Projects.

(b) Supplementary Estimates were approved on March 5, 2012.

MINISTRY OF SENIORS

Schedule to Consolidated Financial Statements
Related Party Transactions

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on a modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Ministry.

The Ministry and its employees paid or collected certain taxes and fees set by regulation for premiums, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users and have been excluded from this Schedule.

The Ministry had the following transactions with related parties recorded on the Consolidated Statement of Operations and Consolidated Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Other Entities	
	2012	2011
Expenses – Directly Incurred		
Grants	$ 6	$ 4
Other services	8,863	8,822
	$ 8,863	$ 8,826
Tangible capital assets transferred out	$ 4,000	$ -
Accounts receivable from other entities	$ 113	$ 20
Accounts payable to other entities	$ 9,232	$ 5,901
Contractual obligations	$ 2,073	$ 1,316

The above transactions do not include support service arrangement transactions disclosed in Schedule 2.

MINISTRY OF SENIORS

Schedule to Consolidated Financial Statements
Related Party Transactions

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 4 (continued)

The Ministry also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements and are disclosed in Schedule 5.

	Other Entities	
	2012	2011 (Note 3)
Expenses – Incurred by Others		
Accommodation	$ 28,765	$ 30,483
Legal services	929	875
Other services	3,450	3,613
	$ 33,144	$ 34,971

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Schedule to Consolidated Financial Statements
Allocated Costs
Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 5

	2012					2011
		Expenses – Incurred by others				
Program	Expenses(1)	Accommodation Costs	Legal Services	Other Services	Total Expenses	Total Expenses (Note 3)
Ministry Support Services	$ 9,233	$ 821	$ 120	$ 326	$ 10,500	$ 9,952
Assured Income for the Severely Handicapped	806,168	2,656	105	782	809,711	757,752
Support to Persons with Developmental Disabilities	628,398	22,014	169	1,202	651,783	617,928
Alberta Seniors Benefit	329,451	975	139	248	330,813	321,945
Seniors Dental and Optical Assistance	69,461	20	19	34	69,534	65,886
Special Needs Assistance for Seniors	25,615	159	15	25	25,814	23,130
School Property Tax Assistance	13,165	-	-	-	13,165	12,162
Seniors Lodge Assistance	35,697	-	-	-	35,697	33,862
Supportive Living and Long Term Care	10,565	289	34	84	10,972	4,490
Alberta Aids to Daily Living	122,946	483	5	129	123,563	118,147
Disability and Community Support Programs	16,684	388	93	381	17,546	18,178
Public Guardian Services	10,235	960	230	239	11,664	11,074
Affordable Supportive Living Initiative	74,000	-	-	-	74,000	89,147
	$ 2,151,618	$ 28,765	$ 929	$ 3,450	$ 2,184,762	$ 2,083,653

(1) Expenses – Directly Incurred as per Consolidated Statements of Operations.

DEPARTMENT OF SENIORS

Financial Statements

March 31, 2012

DEPARTMENT OF SENIORS

Financial Statements

Year ended March 31, 2012

Independent Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 Revenues

Schedule 2 Expenses – Directly Incurred Detailed by Object

Schedule 3 Budget

Schedule 4 Comparison of Directly Incurred Expense, Capital Investment and Non-Budgetary Disbursements by Element to Authorized Spending

Schedule 5 Salary and Benefits Disclosure

Schedule 6 Related Party Transactions

Schedule 7 Allocated Costs

AUDITOR
GENERAL
Alberta

Independent Auditor's Report

To the Ministers of Human Services & Health

Report on the Financial Statements

I have audited the accompanying financial statements of the Department of Seniors, which comprise the statement of financial position as at March 31, 2012, and the statements of operations and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Department as at March 31, 2012, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

[Original Signed by Merwan N. Saher, FCA]

Auditor General

June 7, 2012

Edmonton, Alberta

DEPARTMENT OF SENIORS

Statement of Operations

Year ended March 31, 2012
(thousands of dollars)

	2012		2011
	Budget	Actual	Actual
	(Schedule 3)		(Note 3)
Revenues (Note 2(b) and Schedule 1)			
Transfers from the Government of Canada	$ 17,800	$ 20,482	$ 19,695
Other revenue	1,302	12,565	5,620
	19,102	33,047	25,315
Expenses – Directly incurred (Note 2(b) and Schedule 7)			
Program (Schedules 2 and 4)			
Ministry Support Services	8,975	9,233	8,897
Seniors Services	438,701	437,692	421,638
Disability Supports	920,080	942,101	886,014
Community Support Programs	736,635	743,918	734,426
	2,104,391	2,132,944	2,050,975
Net operating results	$ (2,085,289)	$ (2,099,897)	$(2,025,660)

The accompanying notes and schedules are part of these financial statements.

DEPARTMENT OF SENIORS

Statement of Financial Position

As at March 31, 2012
(thousands of dollars)

	2012	2011 (Note 3)
Assets		
Cash and cash equivalents	$ 9	$ 10
Accounts receivable (Note 4)	13,413	10,808
Tangible capital assets (Note 5)	3,047	6,966
	$ 16,469	$ 17,784
Liabilities		
Accounts payable and accrued liabilities	$ 201,720	$ 201,114
Net Assets		
Net assets (liabilities) at beginning of year	(183,330)	(172,571)
Net operating results	(2,099,897)	(2,025,660)
Net financing provided from General Revenues	2,097,976	2,014,901
Net assets (liabilities) at end of year	(185,251)	(183,330)
	$ 16,469	$ 17,784

Contractual obligations and contingent liabilities (Notes 6 and 7)

The accompanying notes and schedules are part of these financial statements.

DEPARTMENT OF SENIORS

Statement of Cash Flows

Year ended March 31, 2012
(thousands of dollars)

	2012	2011 (Note 3)
Operating transactions		
Net operating results	$ (2,099,897)	$ (2,025,660)
Non-cash items included in net operating results		
Amortization	535	532
Loss on disposal of tangible capital assets	3	235
	(2,099,359)	(2,024,893)
(Increase) decrease in accounts receivable	(2,605)	2,711
Increase in accounts payable and accrued liabilities	606	7,764
Cash applied to operating transactions	(2,101,358)	(2,014,418)
Capital transactions		
Acquisition of tangible capital assets	(619)	(512)
Transfer of tangible capital assets[1]	4,000	-
Cash provided by (applied to) capital transactions	3,381	(512)
Financing transactions		
Net financing provided from General Revenues[1]	2,097,976	2,014,901
Decrease in cash and cash equivalents	(1)	(29)
Cash and cash equivalents, beginning of year	10	39
Cash and cash equivalents, end of year	$ 9	$ 10

[1] Includes $4,000 tangible capital assets transfer to Service Alberta.

The accompanying notes and schedules are part of these financial statements.

DEPARTMENT OF SENIORS

Notes to the Financial Statements

NOTE 1 AUTHORITY AND PURPOSE

The Department of Seniors operates under the authority of the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The purpose of the Department is to work with individuals, families, communities and other government partners to support the well-being and independence of seniors and persons with disabilities through programs, services, safeguards and information.

This is done by:

- Providing targeted financial assistance.
- Planning, providing and coordinating supports and services for living in the community.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian public sector accounting standards.

(a) Reporting Entity

The reporting entity is the Department of Seniors, which is part of the Ministry of Seniors for which the Minister of Seniors is accountable. Other entities reporting to the Minister are the Persons with Developmental Disabilities Community Boards. The activities of these organizations are not included in these financial statements. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Minister of Finance. All cash receipts of departments are deposited into the Fund and all cash disbursements made by departments are paid from the Fund. Net financing provided from General Revenues is the difference between all cash receipts and all cash disbursements made.

DEPARTMENT OF SENIORS

Notes to the Financial Statements

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Transfers from Government of Canada

Transfers from Government of Canada are recognized as revenues when authorized by federal legislation or federal/provincial agreements, eligibility criteria if any are met and a reasonable estimate of the amounts can be made.

Expenses

Directly Incurred

Directly incurred expenses are those costs the Department has primary responsibility and accountability for, as reflected in the Government's budget documents.

Grants are recognized when authorized and eligibility criteria are met.

In addition to program operating expenses like salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets.
- pension costs, which are the cost of employer contributions for current service of employees during the year.
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.

Incurred by Others

Services contributed by other entities in support of the Department's operations are not recognized and are disclosed in Schedule 6 and allocated to programs in Schedule 7.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Financial assets of the Department are limited to financial claims, such as advances to and receivables from other organizations, employees and other individuals.

Assets acquired by right are not included. Tangible capital assets of the Department are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets.

The threshold for capitalizing new systems development is $250,000 and the threshold for major systems enhancements is $100,000. Costs associated with business process reengineering and system development costs incurred during the preliminary project stage of an information technology project are expensed. System development costs associated with the application development stage and acquisition of software are capitalized. Capitalization of costs begins after the preliminary project stage and ends when the system application is completed and ready for its intended use. The threshold for all other tangible capital assets is $5,000.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

Amortization is only charged if the tangible capital asset is in use.

When tangible capital assets are gifted or sold for a nominal sum, the fair values of these tangible capital assets less any nominal proceeds are recorded as grants in kind.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Net Assets/Net Liabilities

Net assets/net liabilities represents the difference between the carrying value of assets held by the Department and its liabilities.

Canadian public sector accounting standards require a "net debt" presentation for the statement of financial position in the summary financial statements of governments. Net debt presentation reports the difference between financial assets and liabilities as "net debt" or "net financial assets" as an indicator of the future revenues required to pay for past transactions and events. The department operates within the government reporting entity and does not finance all its expenditures by independently raising revenues. Accordingly, these financial statements do not report a net debt indicator.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, advances, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

DEPARTMENT OF SENIORS

Notes to the Financial Statements

NOTE 3 GOVERNMENT REORGANIZATION AND PROGRAM TRANSFER

(thousands of dollars)

As a result of government reorganization announced on October 12, 2011 (OC 440/2011), the responsibility for the Alberta Supports program was transferred to the Department of Human Services.

The responsibility for the Cabinet Policy Committee on Health was transferred to Department of Health and Wellness on January 20, 2012 (OC 24/2012).

The reporting of Canada Social Transfers was transferred to Alberta Finance.

Comparatives for 2011 have been restated as if the Department had always been assigned its current responsibilities.

Net assets (liabilities) as previously reported at March 31, 2010	$	(175,124)
Transfer to Department of Human Services		117
Transfer to Department of Finance		2,436
Net assets (liabilities) as restated at March 31, 2010	$	(172,571)
Net operating results reported March 31, 2011	$	(1,737,519)
Transfer to Department of Human Services		3,127
Transfer to Department of Health and Wellness		240
Transfer to Department of Finance		(291,508)
Restated net operating results March 31, 2011	$	(2,025,660)

DEPARTMENT OF SENIORS

Notes to the Financial Statements

NOTE 4 ACCOUNTS RECEIVABLE
(thousands of dollars)

	2012			2011
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Government of Canada – Aboriginal Affairs and Northern Development Canada	$ 12,669	$ -	$ 12,669	$ 10,255
Other receivables	869	125	744	553
	$ 13,538	$ 125	$ 13,413	$ 10,808

Accounts receivable are unsecured and non-interest bearing.

DEPARTMENT OF SENIORS

Notes to the Financial Statements

NOTE 5 TANGIBLE CAPITAL ASSETS
(thousands of dollars)

	2012				2011
	Equipment(1)	Computer hardware and software	Leasehold improvements	Total	Total
					(Note 3)
Estimated useful life	10 years	5 years	10 years		
Historical cost(2)					
Beginning of year	$ 477	$ 11,500	$ 195	$ 12,172	$ 11,895
Additions	4	615	-	619	512
Transfers	-	(4,000)	-	(4,000)	-
Disposal, including write-downs	-	(3)	-	(3)	(235)
	$ 481	$ 8,112	$ 195	$ 8,788	$ 12,172
Accumulated amortization					
Beginning of year	$ 150	$ 4,986	$ 70	$ 5,206	$ 4,674
Amortization expense	45	471	19	535	532
	$ 195	$ 5,457	$ 89	$ 5,741	$ 5,206
Net book value at March 31, 2012	$ 286	$ 2,655	$ 106	$ 3,047	
Net book value at March 31, 2011	$ 327	$ 6,514	$ 125		$ 6,966

(1) Equipment includes office equipment and furniture.

(2) Historical cost includes work-in-progress at March 31, 2012 totalling $1,956 (2011 - $6,081) comprised of: computer hardware and software $1,956 (2011 - $6,031), equipment $0 (2011 - $50).

DEPARTMENT OF SENIORS

Notes to the Financial Statements

NOTE 6 CONTRACTUAL OBLIGATIONS

(thousands of dollars)

Contractual obligations are obligations of the Department to others that will become liabilities in the future when the terms of those contracts or agreements are met.

	2012	2011 (Note 3)
Obligations under operating leases, contracts and programs	$ 11,478	$ 25,219

Estimated payment requirements for each of the next five years and thereafter are as follows:

Obligations under Operating Leases, Contracts and Programs

	Total
2012 -13	9,677
2013 -14	1,622
2014 -15	93
2015 -16	64
2016 -17	20
Thereafter	2
	$ 11,478

DEPARTMENT OF SENIORS

Notes to the Financial Statements

NOTE 7 CONTINGENT LIABILITIES

(thousands of dollars)

The Department has a contingent liability in respect of two claims (2011 – five claims) aggregating $1,087 (2011 – $3,687) relating to decisions made by the Eugenics Board of Alberta pursuant to the Sexual Sterilization Act of 1928, which was repealed in 1972. The ultimate outcome of these claims cannot be determined.

At March 31, 2012 the Department is a defendant in six legal claims (2011 – six legal claims). Three of these claims have specified amounts totalling $515 and the remaining three have no specified amount (2011 – three claims with specified amount of $515 and three with no specified amount). Included in the total legal claims are four claims amounting to $320 (2011 – four claims amounting to $320) in which the Department has been jointly named with other entities. Two claims amounting to $280 (2011 – one claim with no specified amount) are covered by the Alberta Risk Management Fund.

The resulting loss, if any, from these claims cannot be determined.

NOTE 8 BENEFIT PLANS

(thousands of dollars)

The Department participates in the multi-employer pension plans: Management Employees Pension Plan, Public Service Pension Plan and Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $6,069 for the year ended March 31, 2012 (2011 – $5,759). Departments are not responsible for future funding of the plan deficit other than through contribution increases.

At December 31, 2011, the Management Employees Pension Plan reported a deficiency of $517,726 (2010 – deficiency $397,087), the Public Service Pension Plan reported a deficiency of $1,790,383 (2010 – deficiency $2,067,151) and the Supplementary Retirement Plan for Public Service Managers reported a deficiency of $53,489 (2010 – deficiency $39,559).

The Department also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2012, the Bargaining Unit Plan reported an actuarial surplus of $9,136 (2011 – deficiency $4,141) and the Management, Opted Out and Excluded Plan an actuarial surplus of $10,454 (2011 – surplus $7,020). The expense for these two plans is limited to employer's annual contributions for the year.

DEPARTMENT OF SENIORS

Notes to the Financial Statements

NOTE 9 SUBSEQUENT EVENTS

On May 8, 2012, the government announced cabinet restructuring (OC 155/2012). As a result, the Ministry of Seniors was dissolved. Programs and services were transferred to Ministry of Health and Ministry of Human Services.

NOTE 10 COMPARATIVE FIGURES

Certain 2011 figures have been reclassified to conform to the 2012 presentation.

NOTE 11 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Senior Financial Officers and the Deputy Ministers of the Ministry of Health and Ministry of Human Services.

DEPARTMENT OF SENIORS

Schedule to Financial Statements
Revenues

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 1

	2012		2011
	Budget	Actual	Actual (Note 3)
Transfers from the Government of Canada			
Recoveries from Aboriginal Affairs and Northern Development Canada	$ 17,800	$ 20,482	$ 19,695
Other revenue			
Refunds of expenses	1,302	12,487	5,789
Interest income	-	53	41
Miscellaneous	-	25	(212)
Premiums, fees and licences	-	-	2
	1,302	12,565	5,620
Total revenues	$ 19,102	$ 33,047	$ 25,315

DEPARTMENT OF SENIORS

Schedule to Financial Statements
Expenses – Directly Incurred Detailed By Object

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 2

	2012		2011
	Budget	Actual	Actual (Note 3)
Salaries, wages and employee benefits	$ 62,633	$ 60,145	$ 58,787
Supplies and services	34,365	36,668	34,411
Supplies and services from support service arrangements with related parties[a]	900	945	873
Grants	2,005,375	2,034,426	1,956,323
Other	259	230	264
Amortization of tangible capital assets	859	535	532
Total expenses before recoveries	2,104,391	2,132,949	2,051,190
Less recovery from support services arrangements with related parties[b]	-	(5)	(215)
	$ 2,104,391	$ 2,132,944	$ 2,050,975

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[a] The Department receives financial and administrative services from the Ministry of Human Services.

[b] The Department provides program administration services to the Ministry of Human Services (2011 – information technology related services were provided to the Ministry of Culture and Community Services and the Ministry of Tourism, Parks and Recreation). Costs incurred by the Department for these services are recovered from the relevant Ministries.

DEPARTMENT OF SENIORS

Schedule to Financial Statements
Budget

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 3

	2011-12				
	Estimates	Adjustments[a]	Budget	Authorized Supplementary[b]	Authorized Budget
Revenues					
Transfers from the Government of Canada	$ 17,800	$ -	$ 17,800	$ -	$ 17,800
Other revenue	1,302	-	1,302	-	1,302
	19,102	-	19,102	-	19,102
Expenses – Directly incurred					
Programs					
Ministry Support Services	8,975	-	8,975	-	8,975
Seniors Services	438,701	-	438,701	-	438,701
Disability Supports	920,080	-	920,080	7,500	927,580
Community Support Programs	736,635	6,662	743,297	2,800	746,097
	2,104,391	6,662	2,111,053	10,300	2,121,353
Net operating results	$ (2,085,289)	$ (6,662)	$ (2,091,951)	$ (10,300)	$ (2,102,251)
Capital investment	$ 160	$ -	$ 160	$ -	$ 160
Non-budgetary disbursements	$ -	$ -	$ -	$ -	$ -

[a] Adjustments represent Treasury Board approved transfers of $6,662 from Ministry of Infrastructure for Capital Emergent Projects.

[b] Supplementary Estimates were approved on March 5, 2012.

DEPARTMENT OF SENIORS

Schedule to Financial Statements
Comparison of Directly Incurred Expense, Capital Investment and Non-Budgetary Disbursements by Element to Authorized Spending

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 4

	2011-12								
	Estimates	Adjustments(a)	Budget	Authorized Supplementary(b)	Authorized Budget	Amounts not Required to be Voted (c)	Authorized Spending	Actual	Unexpended (Over Expended)
Expense and Capital Investments									
MINISTRY SUPPORT SERVICES									
1.1 Minister's Office	$ 514	$ -	$ 514	$ -	$ 514	$ 3	$ 511	$ 477	$ 34
1.2 Deputy Minister's Office	622	-	622	-	622	4	618	522	96
1.3 Communications	444	-	444	-	444	1	443	400	43
1.4 Strategic Corporate Services									
- Expense	7,395	-	7,395	-	7,395	270	7,125	7,317	(192)
- Equipment purchases	-	-	-	-	-	-	-	471	(471)
	8,975	**-**	**8,975**	**-**	**8,975**	**278**	**8,697**	**9,187**	**(490)**

DEPARTMENT OF SENIORS

Schedule to Financial Statements
Comparison of Directly Incurred Expense, Capital Investment and Non-Budgetary Disbursements by Element to Authorized Spending

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 4

		2011-12								
		Estimates	Adjustments(a)	Budget	Authorized Supplementary(b)	Authorized Budget	Amounts not Required to be Voted(c)	Authorized Spending	Actual	Unexpended (Over Expended)
Expense and Capital Investments										
SENIORS SERVICES										
2.1	Program Support	944	-	944	-	944	4	940	1,024	(84)
2.2	Alberta Seniors Benefit & School Property Tax Assistance Program Delivery									
	- Expense	6,674	-	6,674	-	6,674	159	6,515	7,448	(933)
	- Equipment purchases	160	-	160	-	160	-	160	144	16
2.3	Client and Information Services	1,873	-	1,873	-	1,873	-	1,873	1,665	208
2.4	Special Needs Assistance Program Delivery	1,325	-	1,325	-	1,325	-	1,325	1,108	217
2.5	Seniors Dental and Optical Assistance Program Delivery	1,586	-	1,586	-	1,586	-	1,586	1,463	123
2.6	Seniors Advisory Council	312	-	312	-	312	-	312	325	(13)
2.7	Alberta Seniors Benefit	323,283	-	323,283	-	323,283	-	323,283	318,779	4,504
2.8	School Property Tax Assistance	15,000	-	15,000	-	15,000	-	15,000	13,165	1,835
2.9	Seniors Project Grants	554	-	554	-	554	-	554	759	(205)
2.10	Special Needs Assistance Grants	19,850	-	19,850	-	19,850	-	19,850	23,744	(3,894)
2.11	Seniors Dental Assistance Program	59,100	-	59,100	-	59,100	-	59,100	60,622	(1,522)
2.12	Seniors Optical Assistance Program	8,200	-	8,200	-	8,200	-	8,200	7,375	825
		438,861	**-**	**438,861**	**-**	**438,861**	**163**	**438,698**	**437,621**	**1,077**

DEPARTMENT OF SENIORS

Schedule to Financial Statements
Comparison of Directly Incurred Expense, Capital Investment and Non-Budgetary Disbursements by Element to Authorized Spending

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 4 (continued)

		2011-12								
		Estimates	Adjustments[a]	Budget	Authorized Supplementary[b]	Authorized Budget	Amounts not Required to be Voted[c]	Authorized Spending	Actual	Unexpended (Over Expended)
Expense and Capital Investments										
DISABILITY SUPPORTS										
3.1	Program Support	2,951	-	2,951	-	2,951	10	2,941	2,709	232
3.2	AISH Program Delivery	28,520	-	28,520	-	28,520	560	27,960	30,799	(2,839)
3.3	Alberta Aids to Daily Living Program Delivery	5,466	-	5,466	-	5,466	8	5,458	5,607	(149)
3.4	Brain Injury Initiative and Other Supports for Persons with Disabilities	13,086	-	13,086	-	13,086	2	13,084	12,380	704
3.5	Premier's Council on the Status of Persons with Disabilities	827	-	827	-	827	1	826	604	222
3.6	AISH - Financial Assistance	559,660	-	559,660	5,900	565,560	-	565,560	579,823	(14,263)
3.7	AISH - Health Assistance	191,445	-	191,445	1,600	193,045	-	193,045	192,842	203
3.8	Alberta Aids to Daily Living Grants	118,125	-	118,125	-	118,125	-	118,125	117,366	759
		920,080	**-**	**920,080**	**7,500**	**927,580**	**581**	**926,999**	**942,130**	**(15,131)**

DEPARTMENT OF SENIORS

Schedule to Financial Statements
Comparison of Directly Incurred Expense, Capital Investment and Non-Budgetary Disbursements by Element to Authorized Spending

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 4 (continued)

		2011-12								
		Estimates	Adjust-ments[a]	Budget	Authorized Supple-mentary[b]	Authorized Budget	Amounts not Required to be Voted[c]	Authorized Spending	Actual	Unexpended (Over Expended)
Expense and Capital Investments										
COMMUNITY SUPPORT PROGRAMS										
4.1	Program Support	788	-	788	-	788	2	786	734	52
4.2	Planning and Research	1,046	-	1,046	-	1,046	3	1,043	757	286
4.3	Public Guardian Services									
	- Expense	10,735	-	10,735	-	10,735	9	10,726	10,200	526
	- Equipment purchases	-	-	-	-	-	-	-	4	(4)
4.4	Protection for Persons in Care	3,216	-	3,216	-	3,216	5	3,211	2,284	927
4.5	Supportive Living and Long Term Care	4,323	-	4,323	-	4,323	8	4,315	3,595	720
4.6	Support to Persons with Developmental Disabilities									
	- Program Management	6,369	-	6,369	-	6,369	3	6,366	6,508	(142)
4.7	Supportive Living Project Grants	303	6,662	6,965	-	6,965	-	6,965	6,935	30
4.8	Seniors Lodge Assistance	35,720	-	35,720	-	35,720	-	35,720	35,697	23
4.9	Affordable Supportive Living Initiative	75,000	-	75,000	(1,000)	74,000	-	74,000	74,000	-
4.10	Financial Assistance to Persons with Developmental Disabilities Boards	599,135	-	599,135	3,800	602,935	-	602,935	603,135	(200)
		736,635	**6,662**	**743,297**	**2,800**	**746,097**	**30**	**746,067**	**743,849**	**2,218**

DEPARTMENT OF SENIORS

Schedule to Financial Statements
Comparison of Directly Incurred Expense, Capital Investment and Non-Budgetary Disbursements by Element to Authorized Spending

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 4 (continued)

	2011-12								
	Estimates	Adjust-ments[a]	Budget	Authorized Supple-mentary[b]	Authorized Budget	Amounts not Required to be Voted[c]	Authorized Spending	Actual	Unexpended (Over Expended)
Expense and Capital Investments									
Total Expenses	$ 2,104,551	$ 6,662	$ 2,111,213	$ 10,300	$ 2,121,513	$ 1,052	$ 2,120,461	$2,132,787	$ (12,326)
Expense	$ 2,104,391	$ 6,662	$ 2,111,053	$ 10,300	$ 2,121,353	$ 1,052	$ 2,120,301	$2,132,168	$ (11,867)
Capital Investment	160	-	160	-	160	-	160	619	(459)
	$ 2,104,551	$ 6,662	$ 2,111,213	$ 10,300	$2,121,513	$ 1,052	$ 2,120,461	$2,132,787	$ (12,326)
Non-Budgetary Disbursements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

[a] Adjustments include Treasury Board approved transfers of:
- $6,662 from Ministry of Infrastructure for Capital Emergent Projects.

[b] Supplementary Estimates were approved on March 5, 2012.

[c] Amounts not Required to be Voted include amortization expense, valuation adjustments and loss on disposal of tangible capital assets. The actuals for the year is $776 which are included in the total Expenses – Directly incurred amount of $2,132,944 in the Statement of Operations.

DEPARTMENT OF SENIORS

Schedule to Financial Statements
Salary and Benefits Disclosure

Year ended March 31, 2012
(in dollars)

SCHEDULE 5

	2012				2011
	Base Salary[1]	Other Cash Benefits[2]	Other Non-cash Benefits[3]	Total	Total
Deputy Minister[4]	$ 264,576	$ 9,991	$ 79,406	$ 353,973	$ 330,558
Executives					
Assistant Deputy Minister, Strategic Services[6]	157,072	3,000	46,308	206,380	-
Assistant Deputy Minister, Seniors Services	185,472	24,619	53,306	263,397	232,570
Assistant Deputy Minister, Disability Supports	171,877	20,513	47,785	240,175	201,668
Assistant Deputy Minister, Community Support Programs[5]	165,740	3,800	34,474	204,014	196,525

Prepared in accordance with Treasury Board Directive 12/98 as amended.

[1] Base salary includes pensionable base pay.

[2] Other cash benefits include vacation payouts and lump sum payments. There were no bonuses paid in 2012.

[3] Other non-cash benefits include the government's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plan, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

[4] Automobile provided, no dollar amount included in other non-cash benefits.

[5] The position was occupied by two individuals at different times during the year.

[6] Position created on April 18, 2011.

DEPARTMENT OF SENIORS

Schedule to Financial Statements
Related Party Transactions

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 6

Related parties are those entities consolidated or accounted for on a modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Department.

The Department and its employees paid or collected certain taxes and fees set by regulation for premiums, licences, and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Department had the following transactions with related parties recorded on the Statement of Operations and Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2012	2011	2012	2011
Expenses – Directly Incurred				
Grants	$ 603,135	$ 588,204	$ -	$ -
Other services	-	-	2,041	2,176
	$ 603,135	$ 588,204	$ 2,041	$ 2,176
Tangible capital assets transferred out	$ -	$ -	$ 4,000	$ -
Accounts receivable	$ -	$ 60	$ 88	$ 5
Accounts payable	$ -	$ 6	$ 155	$ 82
Contractual obligations	$ -	$ -	$ 405	$ 494

The above transactions do not include support service arrangement transactions disclosed in Schedule 2.

DEPARTMENT OF SENIORS

Schedule to Financial Statements
Related Party Transactions

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 6 (continued)

The Department also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements and are disclosed in Schedule 7.

	Entities in the Ministry		Other Entities	
	2012	2011	2012	2011 (Note 3)
Expenses – Incurred by Others				
Accommodation	$ -	$ -	$ 7,040	$ 6,096
Legal services	-	-	795	772
Other services	-	-	2,704	2,623
	$ -	$ -	$ 10,539	$ 9,491

DEPARTMENT OF SENIORS

Schedule to Financial Statements
Allocated Costs

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 7

	2012					2011
		Expenses – Incurred by others				
Program	Expenses[1]	Accommodation Costs	Legal Services	Other Services	Total Expenses	Total Expenses (Note 3)
Ministry Support Services	$ 9,233	$ 821	$ 120	$ 326	$ 10,500	$ 9,952
Seniors Services	437,692	1,154	174	307	439,327	423,123
Disability Supports	942,101	3,248	191	1,207	946,747	890,119
Community Support Programs	743,918	1,817	310	864	746,909	737,272
	$ 2,132,944	$ 7,040	$ 795	$ 2,704	$ 2,143,483	$ 2,060,466

(1) Expenses – Directly Incurred as per Statements of Operations.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Financial Statements

March 31, 2012

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

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AUDITOR
GENERAL
Alberta

Independent Auditor's Report

To the Members of the Board of the Persons with Developmental Disabilities Calgary Region Community Board and the Minister of Human Services

Report on the Financial Statements

I have audited the accompanying financial statements of the Persons with Developmental Disabilities Calgary Region Community Board, which comprise the statement of financial position as at March 31, 2012, and the statements of operations and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities Calgary Region Community Board as at March 31, 2012, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

[Original Signed by Merwan N. Saher, FCA]

Auditor General

June 6, 2012

Edmonton, Alberta

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Statement of Operations

Year ended March 31, 2012
(thousands of dollars)

	2012		2011
	Budget (Schedule 2)	Actual	Actual
Revenues			
Transfer from Department of Seniors	$ 159,104	$ 165,550	$ 155,448
Previous year's refund of expenditures	-	164	78
	159,104	165,714	155,526
Expenses – Directly Incurred (Note 2(b), Schedules 1 and 5)			
Programs			
Community Living Supports	68,046	74,232	67,130
Employment Supports	5,945	5,685	5,470
Community Access Supports	33,609	34,112	30,802
Specialized Community Supports	2,051	2,742	4,013
Direct Operations	9,913	7,236	7,000
Supports to Delivery Systems	39,437	41,996	40,743
Board Governance	175	113	95
	159,176	166,116	155,253
Net operating results	$ (72)	$ (402)	$ 273

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Statement of Financial Position

As at March 31, 2012
(thousands of dollars)

	2012	2011
Assets		
Cash and cash equivalents	$ 4,989	$ 5,946
Accounts receivable (Note 3)	1,351	797
Tangible capital assets (Note 4)	128	9
	$ 6,468	$ 6,752
Liabilities		
Accounts payable and accrued liabilities (Note 5)	$ 5,818	$ 5,700
Net assets		
Net assets at beginning of year	1,052	779
Net operating results	(402)	273
Net assets at end of year	650	1,052
	$ 6,468	$ 6,752

Contractual obligations and contingent liabilities (Notes 7 and 8)

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Statement of Cash Flows

Year ended March 31, 2012
(thousands of dollars)

	2012	2011
Operating transactions		
Net operating results	$ (402)	$ 273
Non-cash items included in net operating results		
Amortization	2	2
	(400)	275
(Increase) decrease in accounts receivable	(554)	1,222
Increase in accounts payable and accrued liabilities	118	2,821
Cash (applied to) provided by operating transactions	(836)	4,318
Capital transactions		
Acquisition of tangible capital assets	(121)	-
(Decrease) increase in cash and cash equivalents	(957)	4,318
Cash and cash equivalents, beginning of year	5,946	1,628
Cash and cash equivalents, end of year	$ 4,989	$ 5,946

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Calgary Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The Board is responsible for developing, implementing, and evaluating plans for the provision of services for adults with developmental disabilities within the region.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian public sector accounting standards.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors (the Ministry), and for which the Minister of Seniors (the Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return. Internal government transfers are recognized as revenue when received.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses such as supplies and services, directly incurred expenses also include:

- amortization of tangible capital assets.
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.
- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors. The cost of their salaries, wages and benefits is included in manpower expense.
- pension costs, which are the cost of employer contributions for current service of employees during the year.

Grants are recognized as expenses when authorized and eligibility criteria, if any, are met.

Description of Program Expenses Reported on the Statement of Operations

Community Living Supports – expenses incurred to assist adults with developmental disabilities to live in their home.

Employment Supports – expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community Access Supports – expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized Community Supports – expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Direct Operations – expenses incurred to operate the following facilities, and to provide the resident adults with developmental disabilities with residential care, supporting them to participate in community and personal development activities:

- Bow Park Court
- Scenic Bow Legion Group Homes
- Parkmont Achievement Center

Supports to Delivery Systems – expenses incurred to provide administrative and financial support for program delivery.

Board Governance – expenses incurred in support of Board related activities.

Incurred by Others

Services contributed by other entities in support of Board operations are not recognized and are disclosed in Schedule 4 and allocated to programs in Schedule 5.

Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

Cash consists of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta. Interest on these deposits does not accrue to the Board.

Tangible capital assets of the Board are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $250,000 and the threshold for major systems enhancements is $100,000. The threshold for all other tangible capital assets is $5,000.

Amortization is only charged if the tangible capital asset is in use.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Net Assets/Net Liabilities

Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

Canadian public sector accounting standards require a "net debt" presentation for the statement of financial position in the summary financial statements of governments. Net debt presentation reports the difference between financial assets and liabilities as "net debt" or "net financial assets" as an indicator of the future revenues required to pay for past transactions and events. The Board operates within the government reporting entity, and does not finance all its expenditures by independently raising revenues. Accordingly, these financial statements do not report a net debt indicator.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

NOTE 3 ACCOUNTS RECEIVABLE

(thousands of dollars)

	2012			2011
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Service providers	$ 1,327	$ -	$ 1,327	$ 770
Government	22	-	22	26
Other	2	-	2	1
	$ 1,351	$ -	$ 1,351	$ 797

Accounts receivable are unsecured and non-interest bearing.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 4 TANGIBLE CAPITAL ASSETS

(thousands of dollars)

	2012					2011
	Vehicles	Equipment(1)	Equipment(2)	Leasehold Improvements	Total	Total
Estimated useful life	3 years	10 years	15 years	10 years		
Historical cost						
Beginning of year	$ 348	$ 10	$ 13	$ -	$ 371	$ 371
Additions	-	42	-	79	121	-
	$ 348	$ 52	$ 13	$ 79	$ 492	$ 371
Accumulated amortization						
Beginning of year	$ 348	$ 7	$ 7	$ -	$ 362	$ 360
Amortization expense	-	1	1	-	2	2
	$ 348	$ 8	$ 8	$ -	$ 364	$ 362
Net book value at March 31, 2012	$ -	$ 44	$ 5	$ 79	$ 128	
Net book value at March 31, 2011	$ -	$ 3	$ 6	$ -		$ 9

(1) includes communication equipment.

(2) includes bathing equipment.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

(thousands of dollars)

	2012	2011
Accrued grants	$ 1,674	$ 2,603
Accrued supplies and services	1,467	1,017
Due to Alberta Finance	1,342	13
Employees' accrued vacation pay and manpower costs	1,335	2,067
	$ 5,818	$ 5,700

NOTE 6 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulty in determining their fair market values.

NOTE 7 CONTRACTUAL OBLIGATIONS

(thousands of dollars)

Contractual obligations are obligations of the Board to others that will become liabilities in the future when the terms of those contracts or agreements are met.

	2012	2011
Obligations under operating leases, contracts and programs	$ 1,052	$ 33

Estimated payment requirements for each of the next five years and thereafter are as follows:

	Total
2012-13	$ 485
2013-14	435
2014-15	132
2015-16	-
2016-17	-
Thereafter	-
	$ 1,052

The Board contracts with service operators to provide services to adults with developmental disabilities in the region. The Board will contract for services for the year ending March 31, 2013 in a similar manner as the year ended March 31, 2012. As at March 31, 2012, contractual commitments have been signed with service operators in the amount of $132,180 for the year ended March 31, 2013 ($142,730 for the year ended March 31, 2012).

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 8 CONTINGENT LIABILITIES

(thousands of dollars)

At March 31, 2012 the Board is a defendant in two legal claims (2011 – two legal claims) in which it has been jointly named with other entities. One of these claims has a specified amount of $100 (2011 – one claim with a specified amount of $100); another claim has no specified amount (2011 – one claim). The resulting loss, if any, from these claims cannot be determined. Both claims are covered by the Alberta Risk Management Fund.

NOTE 9 TRUST FUNDS UNDER ADMINISTRATION

(thousands of dollars)

The Board administers trust funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Board's financial statements.

At March 31, 2012 trust funds under administration were as follows:

	2012	2011
Client trust funds	$ 64	$ 64

NOTE 10 BENEFIT PLANS

(thousands of dollars)

The Board participates in the multi-employer pension plans: Management Employees Pension Plan, Public Service Pension Plan and Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $1,113 for the year ended March 31, 2012 (2011 – $1,103). The Board is not responsible for future funding of the plan deficit other than through contribution increases.

At December 31, 2011, the Management Employees Pension Plan reported a deficiency of $517,726 (2010 – deficiency $397,087), the Public Service Pension Plan reported a deficiency of $1,790,383 (2010 – deficiency $2,067,151), and the Supplementary Retirement Plan for Public Service Managers reported a deficiency of $53,489 (2010 – deficiency $39,559).

The Board also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2012, the Bargaining Unit Plan reported an actuarial surplus of $9,136 (2011 – deficiency $4,141) and the Management, Opted Out and Excluded Plan an actuarial surplus of $10,454 (2011 – surplus $7,020). The expense for these two plans is limited to the employer's annual contributions for the year.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 11 GRANDFATHERED CLIENTS

(thousands of dollars)

When the *Persons with Developmental Disabilities Community Governance Act* (the *Act*) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the *Act* but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* report, Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the *Act*.

During the year, there were 19 grandfathered individuals and one grandfathered agency in the Calgary Region. The total cost of services to 19 grandfathered individuals that has been included in the Statement of Operations is estimated to be $496 (2011 – 21 individuals totalling $609). The total cost of the grandfathered agency, which provides services to an additional 11 individuals, that has been included in the Statement of Operations is estimated to be $1,095 (2011 – one grandfathered agency serving 11 individuals totalling $1,092).

NOTE 12 SUBSEQUENT EVENTS

On May 8, 2012, the government announced cabinet restructuring. As a result, Persons with Developmental Disabilities Calgary Region Community Board is now part of the Ministry of Human Services.

NOTE 13 COMPARATIVE FIGURES

Certain 2011 figures have been reclassified to conform to the 2012 presentation.

NOTE 14 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Schedule to Financial Statements

Expenses – Directly Incurred Detailed By Object

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 1

	2012		2011
	Budget	Actual	Actual
Salaries, wages and employee benefits	$ 13,827	$ 11,930	$ 11,798
Supplies and services	144,976	147,616	140,369
Grants	250	6,626	3,254
Amortization of tangible capital assets	123	2	2
Total expenses before recoveries	159,176	166,174	155,423
Less recovery from support service arrangement with related parties[a]	-	(58)	(170)
	$ 159,176	$ 166,116	$ 155,253

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[a] The Board provides specialized program supports to children who are the responsibility of Calgary and Area Child and Family Services Authority. Costs incurred for these activities are recovered from the Calgary and Area Child and Family Services Authority.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Schedule to Financial Statements
Budget

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 2

	2011-12			
	Budget	Adjustments(a)	Internal Transfers(b)	Final Budget
Revenue				
Transfer from Department of Seniors	$ 159,104	$ 1,294	$ 5,152	$ 165,550
Expenses - Directly Incurred				
Community Living Supports	68,046	4,730	(47)	72,729
Employment Supports	5,945	272	(16)	6,201
Community Access Supports	33,609	1,561	(47)	35,123
Specialized Community Supports	2,051	58	(5)	2,104
Direct Operations	9,913	-	115	10,028
Supports to Delivery Systems	39,437	-	477	39,914
Board Governance	175	-	-	175
	159,176	6,621	477	166,274
Net operating results	$ (72)	$ (5,327)	$ 4,675	$ (724)
Capital investment	$ 135	$ -	$ -	$ 135

(a) Adjustments include:
- Additional spending approval for provision of agency wage grants. Approved by Treasury Board in June 2011.
- Additional funding provided through Department of Seniors Supplementary Estimates approved in March 2012.

(b) Reallocation of Department of Seniors funding. Approved by the Deputy Minister in March 2012.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Schedule to Financial Statements
Salary and Benefits Disclosure

Year ended March 31, 2012
(in dollars)

SCHEDULE 3

	2012				2011
	Base Salary[a]	Other Cash Benefits[b]	Other Non-cash Benefits[c]	Total	Total
Chair of the Board[d]	$ -	$ 26,752	$ -	$ 26,752	$ 18,383
Board Members[e]	-	69,322	-	69,322	60,799
Chief Executive Officer[f]	151,836	9,976	40,122	201,934	190,234
Executive Director, Graduated Supports[f]	107,100	18,074	29,289	154,463	152,045
Manager, Community Supports[f]	99,168	24,047	27,843	151,058	126,301
Senior Manager, Strategic Planning and Development[f]	112,736	1,250	28,327	142,313	137,504
Senior Manager, Finance and Resource Allocation[f]	110,076	1,250	28,804	140,130	138,164

Prepared in accordance with Treasury Board Directive 12/98 as amended.

(a) Base Salary includes pensionable base pay.

(b) Other cash benefits include vacation payouts, lump sum payments and honoraria. There were no bonuses paid in 2012.

(c) Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

(d) These amounts represent honoraria payments made to the Chair of the Board.

(e) There are 8 board member positions. These amounts represent honoraria payments made to the board members during the year.

(f) Executives and managers are assigned to the Board from the Department of Seniors and are not employees of the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Schedule to Financial Statements
Related Party Transactions

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2012	2011	2012	2011
Revenues				
Department of Seniors	$ 165,550	$ 155,448	$ -	$ -
Expenses – Directly Incurred				
Department of Advanced Education and Technology	$ -	$ -	$ 157	$ 150
Department of Health and Wellness	-	-	337	1
Service Alberta	-	-	20	17
	$ -	$ -	$ 514	$ 168
Accounts payable	$ -	$ 16	$ 1,473	$ 30
Accounts receivable	$ -	$ 15	$ 22	$ 11
Contractual obligations	$ -	$ -	$ 1,052	$ 33

The above transactions do not include support service arrangement transactions disclosed in Schedule 1.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Schedule to Financial Statements

Related Party Transactions

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2012	2011	2012	2011
Expenses – Incurred by Others				
Department of Infrastructure	$ -	$ -	$ 3,455	$ 3,754
Department of Justice and Attorney General	-	-	10	15
Service Alberta	-	-	193	256
	$ -	$ -	$ 3,658	$ 4,025

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Schedule to Financial Statements
Allocated Costs

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 5

	2012					2011
		Expenses - Incurred by Others				
Program	Expenses[a]	Accommodation Costs	Legal Services	Other Services	Total Expenses	Total Expenses
Community Living Supports	$ 74,232	$ -	$ -	$ -	$ 74,232	$ 67,130
Employment Supports	5,685	-	-	-	5,685	5,470
Community Access Supports	34,112	-	-	-	34,112	30,802
Specialized Community Supports	2,742	-	-	-	2,742	4,013
Direct Operations	7,236	2,871	-	-	10,107	10,120
Supports to Delivery Systems	41,996	584	10	193	42,783	41,648
Board Governance	113	-	-	-	113	95
	$ 166,116	$ 3,455	$ 10	$ 193	$ 169,774	$ 159,278

[a] Expenses - Directly Incurred as per Statement of Operations.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Financial Statements

March 31, 2012

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Financial Statements

Year ended March 31, 2012

Independent Auditor's Report

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AUDITOR
GENERAL
Alberta

Independent Auditor's Report

To the Members of the Board of the Persons with Developmental Disabilities Central Region Community Board and the Minister of Human Services

Report on the Financial Statements

I have audited the accompanying financial statements of the Persons with Developmental Disabilities Central Region Community Board, which comprise the statement of financial position as at March 31, 2012, and the statements of operations and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities Central Region Community Board as at March 31, 2012, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

[Original Signed by Merwan N. Saher, FCA]

Auditor General

June 4, 2012

Edmonton, Alberta

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Statement of Operations

Year ended March 31, 2012
(thousands of dollars)

	2012		2011
	Budget (Schedule 2)	Actual	Actual
Revenues			
Transfer from Department of Seniors	$ 140,167	$ 143,310	$ 138,269
Previous year's refund of expenditures	-	390	90
Fee revenue	900	1,037	949
Other revenue	165	232	182
	141,232	144,969	139,490
Expenses – Directly Incurred (Note 2(b), Schedules 1 and 5)			
Programs			
Community Living Supports	58,452	61,002	54,458
Employment Supports	3,806	3,456	3,445
Community Access Supports	13,585	14,151	13,357
Specialized Community Supports	1,571	1,612	1,531
Direct Operations	41,639	40,011	42,925
Supports to Delivery Systems	23,175	23,023	24,294
Board Governance	142	107	98
	142,370	143,362	140,108
Net operating results	$ (1,138)	$ 1,607	$ (618)

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Statement of Financial Position

As at March 31, 2012
(thousands of dollars)

	2012	2011
Assets		
Cash and cash equivalents	$ 12,384	$ 10,360
Accounts receivable (Note 3)	5,361	4,891
Inventory	432	401
Tangible capital assets (Note 4)	1,701	1,664
	$ 19,878	$ 17,316
Liabilities		
Accounts payable and accrued liabilities (Note 5)	$ 15,240	$ 14,285
Net assets		
Net assets at beginning of year	3,031	3,649
Net operating results	1,607	(618)
Net assets at end of year	4,638	3,031
	$ 19,878	$ 17,316

Contractual obligations (Note 7)

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Statement of Cash Flows

Year ended March 31, 2012
(thousands of dollars)

	2012	2011
Operating transactions		
Net operating results	$ 1,607	$ (618)
Non-cash items included in net operating results		
Amortization	336	346
Loss (gain) on disposal of tangible capital assets	19	(18)
	1,962	(290)
(Increase) decrease in accounts receivable	(470)	1,587
(Increase) decrease in inventory	(31)	13
Increase in accounts payable and accrued liabilities	955	3,641
Cash provided by operating transactions	2,416	4,951
Capital transactions		
Acquisition of tangible capital assets	(412)	(458)
Proceeds on disposal/sale of tangible capital assets	20	18
Cash applied to capital transactions	(392)	(440)
Increase in cash and cash equivalents	2,024	4,511
Cash and cash equivalents, beginning of year	10,360	5,849
Cash and cash equivalents, end of year	$ 12,384	$ 10,360

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Central Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The Board is responsible for developing, implementing and evaluating plans for the provision of services for adults with developmental disabilities within the region.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian public sector accounting standards.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors (the Ministry), and for which the Minister of Seniors (the Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual method of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return. Internal government transfers are recognized as revenue when received.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses such as supplies and services, directly incurred expenses also include:

- amortization of tangible capital assets.
- valuation adjustments, which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.
- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors. The cost of their salaries, wages and benefits is included in manpower expense.
- pension costs, which are the cost of employer contributions for current service of employees during the year.

Grants are recognized as expenses when authorized and eligibility criteria, if any, are met.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Description of Revenues and Expenses Reported on the Statement of Operations

Fee Revenue – Michener Centre and Youngstown Home collect accommodation fees from certain residents in accordance with the Social Care Facilities Rates Order. In addition, Michener Centre receives accommodation fees for other residents, through contracts with the Nunavut and Northwest Territories governments.

Community Living Supports – expenses incurred to assist adults with developmental disabilities to live in their home.

Employment Supports – expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community Access Supports – expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized Community Supports – expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Direct Operations – expenses incurred to operate the following facilities, and to provide the resident adults with developmental disabilities with residential care, supporting them to participate in community and personal development activities:

- Michener Centre, Red Deer, Alberta
- Youngstown Home, Youngstown, Alberta

Supports to Delivery Systems – expenses incurred to provide administrative and financial support for program delivery.

Board Governance – expenses incurred in support of Board related activities.

Incurred by Others

Services contributed by other entities in support of Board operations are not recognized and are disclosed in Schedule 4 and allocated to programs in Schedule 5.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

Cash consists of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta. Interest on these deposits does not accrue to the Board.

Inventory is valued at the lower of cost and net realizable value. Cost is determined by the average cost method.

Tangible capital assets of the Board are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $250,000 and the threshold for major systems enhancements is $100,000. The threshold for all other tangible capital assets is $5,000.

Amortization is only charged if the tangible capital asset is in use.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in a sacrifice of economic benefits in the future.

Net Assets/Net Liabilities

Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

Canadian public sector accounting standards require a "net debt" presentation for the statement of financial position in the summary financial statements of governments. Net debt presentation reports the difference between financial assets and liabilities as "net debt" or "net financial assets" as an indicator of the future revenues required to pay for past transactions and events. The Board operates within the government reporting entity, and does not finance all its expenditures by independently raising revenues. Accordingly, these financial statements do not report a net debt indicator.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

NOTE 3 ACCOUNTS RECEIVABLE

(thousands of dollars)

	2012			2011
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Service providers	$ 5,175	$ -	$ 5,175	$ 4,738
Trades receivable	184	-	184	151
Other	2	-	2	2
	$ 5,361	$ -	$ 5,361	$ 4,891

Accounts receivable are unsecured and non-interest bearing.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 4 TANGIBLE CAPITAL ASSETS

(thousands of dollars)

	2012				2011
	Leasehold improvements	Equipment[a]	Computer equipment	Total	Total
Estimated useful life	5-10 years	5-10 years	5 years		
Historical cost					
Beginning of year	$ 1,084	$ 3,581	$ 409	$ 5,074	$ 4,883
Additions	183	229	-	412	458
Disposal, including write-downs	-	(459)	-	(459)	(267)
	$ 1,267	$ 3,351	$ 409	$ 5,027	$ 5,074
Accumulated amortization					
Beginning of year	$ 234	$ 2,775	$ 401	$ 3,410	$ 3,331
Amortization expense	111	222	3	336	346
Effect of disposals	-	(420)	-	(420)	(267)
	$ 345	$ 2,577	$ 404	$ 3,326	$ 3,410
Net Book Value at March 31, 2012	$ 922	$ 774	$ 5	$ 1,701	
Net Book Value at March 31, 2011	$ 850	$ 806	$ 8		$ 1,664

[a] Equipment includes vehicles, heavy equipment, kitchen and laundry equipment, medical and rehabilitation equipment, bathing equipment and other equipment.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

(thousands of dollars)

	2012	2011
Employees' accrued vacation pay and manpower costs	$ 5,461	$ 9,178
Due to Alberta Finance	4,992	-
Accrued supplies and services	4,464	4,575
Accrued grants	290	413
Accrued capital purchases	33	119
	$ 15,240	$ 14,285

NOTE 6 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulty in determining their fair market values.

NOTE 7 CONTRACTUAL OBLIGATIONS

(thousands of dollars)

Contractual obligations are obligations of the Board to others that will become liabilities in the future when the terms of those contracts or agreements are met.

	2012	2011
Obligations under operating leases, contracts and programs	$ 843	$ 2,454

Estimated payment requirements for each of the next five years and thereafter are as follows:

	Total
2012-13	$ 549
2013-14	123
2014-15	62
2015-16	43
2016-17	31
Thereafter	35
	$ 843

The Board contracts with service operators to provide services to adults with developmental disabilities in the region. The Board will contract for services for the year ending March 31, 2013 in a similar manner as the year ended March 31, 2012. As at March 31, 2012, contractual commitments have been signed with service operators in the amount of $39,260 for the year ended March 31, 2013 ($13,514 for the year ended March 31, 2012).

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 8 TRUST FUNDS UNDER ADMINISTRATION

(thousands of dollars)

The Board administers trust funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Board's financial statements.

At March 31, 2012 trust funds under administration were as follows:

	2012	2011
Client trust funds	$ 120	$ 128

NOTE 9 BENEFIT PLANS

(thousands of dollars)

The Board participates in the multi-employer pension plans: Management Employees Pension Plan, Public Service Pension Plan and Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $3,326 for the year ended March 31, 2012 (2011 – $3,532). The Board is not responsible for future funding of the plan deficit other than through contribution increases.

At December 31, 2011, the Management Employees Pension Plan reported a deficiency of $517,726 (2010 – deficiency $397,087), the Public Service Pension Plan reported a deficiency of $1,790,383 (2010 – deficiency $2,067,151), and the Supplementary Retirement Plan for Public Service Managers reported a deficiency of $53,489 (2010 – deficiency $39,559).

The Board also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2012, the Bargaining Unit Plan reported an actuarial surplus of $9,136 (2011 – deficiency $4,141) and the Management, Opted Out and Excluded Plan an actuarial surplus of $10,454 (2011 – surplus $7,020). The expense for these two plans is limited to the employer's annual contributions for the year.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 10 GRANDFATHERED CLIENTS

(thousands of dollars)

When the *Persons with Developmental Disabilities Community Governance Act* (the *Act*) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the *Act* but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* report, the Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the *Act*.

The total cost of these services for 3 individuals that has been included in the Statement of Operations is estimated to be $176 (2011 – 3 clients totalling $147).

NOTE 11 SUBSEQUENT EVENTS

On May 8, 2012, the government announced cabinet restructuring. As a result, Persons with Developmental Disabilities Central Region Community Board is now part of the Ministry of Human Services.

NOTE 12 COMPARATIVE FIGURES

Certain 2011 figures have been reclassified to conform to the 2012 presentation.

NOTE 13 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Schedule to Financial Statements

Expenses – Directly Incurred Detailed By Object

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 1

	2012		2011
	Budget	Actual	Actual
Salaries, wages and employee benefits	$ 45,497	$ 42,469	$ 46,068
Supplies and services	96,560	97,117	93,141
Grants	-	3,404	553
Amortization of tangible capital assets	313	336	346
Other	-	36	-
	$ 142,370	$ 143,362	$ 140,108

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Schedule to Financial Statements
Budget

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 2

	2011-12			
	Budget	Adjustments[a]	Internal Transfers[b]	Final Budget
Revenue				
Transfer from Department of Seniors	$ 140,167	$ -	$ 3,143	$ 143,310
Fee revenue	900	-	-	900
Other revenue	165	-	-	165
	141,232	-	3,143	144,375
Expenses – Directly Incurred				
Community Living Supports	58,452	2,259	(874)	59,837
Employment Supports	3,806	147	(126)	3,827
Community Access Supports	13,585	528	119	14,232
Specialized Community Supports	1,571	-	17	1,588
Direct Operations	41,639	-	(824)	40,815
Supports to Delivery Systems	23,175	-	490	23,665
Board Governance	142	-	-	142
	142,370	2,934	(1,198)	144,106
Net operating results	$ (1,138)	$ (2,934)	$ 4,341	$ 269
Capital investment	$ 460	$ -	$ -	$ 460

[a] Adjustments include:

- Additional spending approval for provision of agency wage grants. Approved by Treasury Board in June 2011.
- Additional funding provided through Department of Seniors Supplementary Estimates approved in March 2012.

[b] Reallocation of Department of Seniors funding. Approved by the Deputy Minister in March 2012.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Schedule to Financial Statements
Salary and Benefits Disclosure

Year ended March 31, 2012
(in dollars)

SCHEDULE 3

	2012				2011
	Base Salary[a]	Other Cash Benefits[b]	Other Non-cash Benefits[c]	Total	Total
Chair of the Board[d]	$ -	$ 24,651	$ -	$ 24,651	$ 21,095
Board Members[e]	-	56,763	-	56,763	59,220
Chief Executive Officer[f]	139,050	1,250	36,069	176,369	169,166
Chief Operating Officer [f] [g]	30,728	40,431	7,948	79,107	154,636
Director, Community Programs[f]	122,449	1,250	29,209	152,908	151,146
Director, Corporate Services[f]	125,489	1,250	32,160	158,899	141,095
Manager, Corporate Development[f]	110,076	1,250	27,219	138,545	134,411

Prepared in accordance with Treasury Board Directive 12/98 as amended.

(a) Base Salary includes pensionable base pay.

(b) Other cash benefits include vacation payouts, lump sum payments and honoraria. There were no bonuses paid in 2012.

(c) Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, short and long-term disability plans, professional memberships and tuition fees.

(d) These amounts represent honoraria payments made to the Chair of the Board.

(e) There are 9 board member positions. These amounts represent honoraria payments made to the board members during the year.

(f) Executives and managers are assigned to the Board from the Department of Seniors and are not employees of the Board.

(g) The position of Chief Operating Officer was vacant from July 1, 2011 to March 31, 2012.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Schedule to Financial Statements
Related Party Transactions

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2012	2011	2012	2011
Revenues				
Department of Seniors	$ 143,310	$ 138,269	$ -	$ -
Expenses - Directly Incurred				
Service Alberta	$ -	$ -	$ 183	$ 169
Department of Advanced Education and Technology	-	-	27	35
Department of Health and Wellness	-	-	27	27
	$ -	$ -	$ 237	$ 231
Account receivable	$ -	$ -	$ 2	$ -
Accounts payable	$ -	$ 29	$ 5,003	$ 7
Contractual obligations	$ -	$ -	$ 387	$ 501

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Schedule to Financial Statements
Related Party Transactions

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2012	2011	2012	2011
Expenses – Incurred by Others				
Department of Infrastructure	$ -	$ -	$ 12,467	$ 14,232
Service Alberta	-	-	189	251
Department of Justice and Attorney General	-	-	28	37
	$ -	$ -	$ 12,684	$ 14,520

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Schedule to Financial Statements
Allocated Costs

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 5

	2012					2011
		Expenses – Incurred by Others				
Program	Expenses[a]	Accommodation Costs	Legal Services	Other Services	Total Expenses	Total Expenses
Community Living Supports	$ 61,002	$ -	$ -	$ -	$ 61,002	$ 54,458
Employment Supports	3,456	-	-	-	3,456	3,445
Community Access Supports	14,151	35	-	-	14,186	13,400
Specialized Community Supports	1,612	263	-	-	1,875	1,857
Direct Operations	40,011	10,854	-	-	50,865	55,171
Supports to Delivery Systems	23,023	1,315	28	189	24,555	26,199
Board Governance	107	-	-	-	107	98
	$ 143,362	$ 12,467	$ 28	$ 189	$ 156,046	$ 154,628

[a] Expenses - Directly Incurred as per Statement of Operations.

PERSONS WITH DEVELOPMENTAL DISABILITIES
EDMONTON REGION COMMUNITY BOARD

Financial Statements

March 31, 2012

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Financial Statements

Year ended March 31, 2012

Independent Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 Expenses – Directly Incurred Detailed by Object

Schedule 2 Budget

Schedule 3 Salary and Benefits Disclosure

Schedule 4 Related Party Transactions

Schedule 5 Allocated Costs

AUDITOR
GENERAL
Alberta

Independent Auditor's Report

To the Members of the Persons with Developmental Disabilities Edmonton Region Community Board and the Minister of Human Services

Report on the Financial Statements

I have audited the accompanying financial statements of the Persons with Developmental Disabilities Edmonton Region Community Board, which comprise the statement of financial position as at March 31, 2012, and the statements of operations, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities Edmonton Region Community Board as at March 31, 2012, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

[Original Signed by Merwan N. Saher, FCA]

Auditor General

June 1, 2012

Edmonton, Alberta

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Statement of Operations

Year ended March 31, 2012
(thousands of dollars)

	2012		2011
	Budget (Schedule 2)	Actual	Actual
Revenues			
Transfer from Department of Seniors	$ 178,724	$ 173,135	$ 175,692
Previous year's refund of expenditures	-	2,014	2,168
Premiums, fees and licences	100	220	217
	178,824	175,369	178,077
Expenses – Directly Incurred (Note 2(b) and Schedules 1 and 5)			
Programs			
Community Living Supports	109,702	115,517	103,918
Employment Supports	6,800	6,191	5,694
Community Access Supports	17,205	17,612	15,978
Specialized Community Supports	554	1,295	1,252
Direct Operations	10,694	10,318	9,999
Supports to Delivery Systems	33,810	34,617	35,167
Board Governance	150	176	85
	178,915	185,726	172,093
Net operating results	$ (91)	$ (10,357)	$ 5,984

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Statement of Financial Position

As at March 31, 2012
(thousands of dollars)

	2012	2011
Assets		
Cash and cash equivalents	$ 7,669	$ 14,953
Accounts receivable (Note 3)	3,999	3,794
Tangible capital assets (Note 4)	15	15
	$ 11,683	$ 18,762
Liabilities		
Accounts payable and accrued liabilities (Note 5)	$ 10,146	$ 6,868
Net assets		
Net assets at beginning of year	11,894	5,910
Net operating results	(10,357)	5,984
Net assets at end of year	1,537	11,894
	$ 11,683	$ 18,762

Contractual obligations (Note 7)

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Statement of Cash Flows

Year ended March 31, 2012
(thousands of dollars)

	2012	2011
Operating transactions		
Net operating results	$ (10,357)	$ 5,984
Non-cash items included in net operating results		
Amortization	8	6
	(10,349)	5,990
Increase in accounts receivable	(205)	(415)
Increase in accounts payable and accrued liabilities	3,278	757
Cash (applied to) provided by operating transactions	(7,276)	6,332
Capital transactions		
Acquisition of tangible capital assets	(8)	(13)
(Decrease) increase in cash and cash equivalents	(7,284)	6,319
Cash and cash equivalents, beginning of year	14,953	8,634
Cash and cash equivalents, end of year	$ 7,669	$ 14,953

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Edmonton Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The Board is responsible for developing, implementing and evaluating plans for the provision of services for adults with developmental disabilities within the region.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian public sector accounting standards.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors (the Ministry), and for which the Minister of Seniors (the Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return. Internal government transfers are recognized as revenue when received.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses such as supplies and services, directly incurred expenses also include:

- amortization of tangible capital assets.
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.
- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors. The cost of their salaries, wages and benefits is included in manpower expense.
- pension costs, which are the cost of employer contributions for current service of employees during the year.

Grants are recognized as expenses when authorized and eligibility criteria, if any, are met.

Description of Program Expenses Reported on the Statement of Operations

Community Living Supports – expenses incurred to assist adults with developmental disabilities to live in their home.

Employment Supports – expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community Access Supports – expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized Community Supports – expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Direct Operations – expenses incurred to operate the Eric Cormack Centre and 11 community homes in the greater Edmonton area, and to provide the resident adults with developmental disabilities with residential care, supporting them to participate in community and personal development activities.

Supports to Delivery Systems – expenses incurred to provide administrative and financial support for program delivery.

Board Governance – expenses incurred in support of Board related activities.

Incurred by Others

Services contributed by other entities in support of Board operations are not recognized and are disclosed in Schedule 4 and allocated to programs in Schedule 5.

Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Financial assets of the Board include cash and cash equivalents and financial claims, such as accounts receivables from other organizations.

Cash consists of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta. Interest on these deposits does not accrue to the Board.

Tangible capital assets of the Board are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $250,000 and the threshold for major systems enhancements is $100,000. The threshold for all other tangible capital assets is $5,000.

Amortization is only charged if the tangible capital asset is in use.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in future.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Net Assets/Net Liabilities

Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

Canadian public sector accounting standards require a "net debt" presentation for the statement of financial position in the summary financial statements of governments. Net debt presentation reports the difference between financial assets and liabilities as "net debt" or "net financial assets" as an indicator of the future revenues required to pay for past transactions and events. The Board operates within the government reporting entity, and does not finance all its expenditures by independently raising revenues. Accordingly, these financial statements do not report a net debt indicator.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

NOTE 3 ACCOUNTS RECEIVABLE

(thousands of dollars)

	2012			2011
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Service providers	$ 3,889	$ -	$ 3,889	$ 3,658
Other	93	-	93	117
Accommodation fees	17	-	17	19
	$ 3,999	$ -	$ 3,999	$ 3,794

Accounts receivable are unsecured and non-interest bearing.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 4 TANGIBLE CAPITAL ASSETS
(thousands of dollars)

	2012			2011
	Equipment[1]	Leasehold Improvements	Total	Total
Estimated useful life	7 years	5 years		
Historical cost				
Beginning of year	$ 36	$ 40	$ 76	$ 63
Additions	8	-	8	13
	$ 44	$ 40	$ 84	$ 76
Accumulated amortization				
Beginning of year	$ 23	$ 38	$ 61	$ 55
Amortization expense	6	2	8	6
	$ 29	$ 40	$ 69	$ 61
Net book value at March 31, 2012	$ 15	$ -	$ 15	
Net book value at March 31, 2011	$ 13	$ 2		$ 15

[1] Equipment includes kitchen equipment and bathing equipment.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

(thousands of dollars)

	2012	2011
Service provider accruals	$ 5,166	$ 3,963
Accrued grants	1,898	18
Employees' accrued vacation pay and manpower costs	1,615	2,630
Due to Alberta Finance	1,361	-
Other accrued supplies and services	106	257
	$ 10,146	$ 6,868

NOTE 6 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulties in determining their fair market value.

NOTE 7 CONTRACTUAL OBLIGATIONS

(thousands of dollars)

The Board contracts with service operators to provide services to adults with developmental disabilities in the region. The Board will contract for services for the year ending March 31, 2013 in a similar manner as the year ended March 31, 2012. As at March 31, 2012, contractual commitments have been signed with service operators in the amount of $16,626 for the year ended March 31, 2013 ($15,587 for the year ended March 31, 2012).

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 8 TRUST FUNDS UNDER ADMINISTRATION

(thousands of dollars)

The Board administers trust funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Board's financial statements.

At March 31, 2012 trust funds under administration were as follows:

	2012	2011
Client trust funds	$ 98	$ 83
Donations to clients	2	1
	$ 100	$ 84

NOTE 9 BENEFIT PLANS

(thousands of dollars)

The Board participates in the multi-employer pension plans: Management Employees Pension Plan, Public Service Pension Plan and Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $1,403 for the year ended March 31, 2012 (2011 – $1,450). The Board is not responsible for future funding of the plan deficit other than through contribution increases.

At December 31, 2011, the Management Employees Pension Plan reported a deficiency of $517,726 (2010 – deficiency $397,087), the Public Service Pension Plan reported a deficiency of $1,790,383 (2010 – deficiency $2,067,151), and the Supplementary Retirement Plan for Public Service Managers reported a deficiency of $53,489 (2010 – deficiency $39,559).

The Board also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2012, the Bargaining Unit Plan reported an actuarial surplus of $9,136 (2011 – deficiency $4,141) and the Management, Opted Out and Excluded Plan an actuarial surplus of $10,454 (2011 – surplus $7,020). The expense for these two plans is limited to the employer's annual contributions for the year.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 10 GRANDFATHERED CLIENTS

(thousands of dollars)

When the *Persons with Developmental Disabilities Community Governance Act* (the *Act*) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the *Act* but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* report, Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the *Act*.

The total cost of these services in 2012 for 8 individuals that has been included in the Statement of Operations is estimated to be $550 (2011 – 9 individuals totalling $514).

NOTE 11 SUBSEQUENT EVENTS

On May 8, 2012, the government announced cabinet restructuring. As a result, Persons with Developmental Disabilities Edmonton Region Community Board is now part of the Ministry of Human Services.

NOTE 12 COMPARATIVE FIGURES

Certain 2011 figures have been reclassified to conform to the 2012 presentation.

NOTE 13 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Schedule to Financial Statements
Expenses – Directly Incurred Detailed By Object

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 1

	2012		2011
	Budget	Actual	Actual
Salaries, wages and employee benefits	$ 16,957	$ 16,367	$ 16,752
Supplies and services	161,956	162,035	154,556
Grants	-	7,316	779
Amortization of tangible capital assets	2	8	6
	$ 178,915	$ 185,726	$ 172,093

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Schedule to Financial Statements
Budget

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 2

	2011-12			
	Budget	Adjustments[a]	Internal Transfers[b]	Final Budget
Revenue				
Transfer from Department of Seniors	$ 178,724	$ 1,159	$ (6,748)	$ 173,135
Premiums, fees and licences	100	-	-	100
	178,824	1,159	(6,748)	173,235
Expenses – Directly Incurred				
Community Living Supports	109,702	5,566	(1,790)	113,478
Employment Supports	6,800	316	(1,116)	6,000
Community Access Supports	17,205	843	(2,048)	16,000
Specialized Community Supports	554	-	6,062	6,616
Direct Operations	10,694	-	214	10,908
Supports to Delivery Systems	33,810	-	(1,042)	32,768
Board Governance	150	-	-	150
	178,915	6,725	280	185,920
Net operating results	$ (91)	$ (5,566)	$ (7,028)	$ (12,685)
Capital investment	$ 30	$ -	$ -	$ 30

[a] Adjustments include:

- Additional spending approval for provision of agency wage grants. Approved by Treasury Board in June 2011.
- Additional funding provided through Department of Seniors Supplementary Estimates approved in March 2012.

[b] Reallocation of Department of Seniors funding. Approved by the Deputy Minister in March 2012.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Schedule to Financial Statements
Salary and Benefits Disclosure

Year ended March 31, 2012
(in dollars)

SCHEDULE 3

	2012				2011
	Base Salary[a]	Other Cash Benefits[b]	Other Non-cash Benefits[c]	Total	Total
Chair of the Board[d]	$ -	$ 56,707	$ -	$ 56,707	$ 29,429
Board Members[e]	-	70,942	-	70,942	34,580
Chief Executive Officer[f]	139,794	36,155	42,054	218,003	120,490
Assistant Chief Executive Officer[f]	135,485	1,250	36,712	173,447	164,910
Manager, Finance[f]	99,168	1,250	27,515	127,933	126,262
Manager, Community Resources[f]	77,131	8,094	20,419	105,644	131,562
Executive Director, Residential Services[f]	123,384	10,705	32,251	166,340	152,114

Prepared in accordance with Treasury Board Directive 12/98 as amended.

[a] Base Salary includes pensionable base pay.

[b] Other cash benefits include vacation payouts, lump-sum payments and honoraria. There were no bonuses paid in 2012.

[c] Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

[d] These amounts represent honoraria payments made to the Chair of the Board.

[e] There are 8 board member positions. These amounts represent honoraria payments made to the board members during the year.

[f] Executives are assigned to the Board from the Department of Seniors and are not employees of the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Schedule to Financial Statements
Related Party Transactions

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2012	2011	2012	2011
Revenues				
Department of Seniors	$ 173,135	$ 175,692	$ -	$ -
Expenses – Directly Incurred				
Service Alberta	$ -	$ -	$ 21	$ 18
Department of Infrastructure	-	-	1	2
Alberta Health Services	-	-	201	188
Department of Human Services	-	-	167	105
	$ -	$ -	$ 390	$ 313
Accounts payable	$ -	$ 18	$ 1,494	$ 51
Accounts receivable	$ -	$ 6	$ -	$ -

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Schedule to Financial Statements
Related Party Transactions

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2012	2011	2012	2011
Expenses – Incurred by Others				
Department of Infrastructure	$ -	$ -	$ 4,699	$ 5,201
Service Alberta	-	-	205	272
Department of Justice and Attorney General	-	-	72	36
	$ -	$ -	$ 4,976	$ 5,509

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Schedule to Financial Statements
Allocated Costs

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 5

	2012					2011
		Expenses – Incurred by Others				
Program	Expenses(a)	Accommodation Costs	Legal Services	Other Services	Total Expenses	Total Expenses
Community Living Supports	$ 115,517	$ -	$ -	$ -	$ 115,517	$ 103,918
Employment Supports	6,191	-	-	-	6,191	5,694
Community Access Supports	17,612	-	-	-	17,612	15,978
Specialized Community Supports	1,295	-	-	-	1,295	1,252
Direct Operations	10,318	3,454	-	-	13,772	13,640
Supports to Delivery Systems	34,617	1,245	72	205	36,139	37,035
Board Governance	176	-	-	-	176	85
	$ 185,726	$ 4,699	$ 72	$ 205	$ 190,702	$ 177,602

(a) Expenses - Directly Incurred as per Statement of Operations.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Financial Statements

March 31, 2012

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Financial Statements

Year ended March 31, 2012

Independent Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 Expenses – Directly Incurred Detailed by Object

Schedule 2 Budget

Schedule 3 Salary and Benefits Disclosure

Schedule 4 Related Party Transactions

Schedule 5 Allocated Costs

AUDITOR
GENERAL
Alberta

Independent Auditor's Report

To the Members of the Board of the Persons with Developmental Disabilities Northeast Region Community Board and the Minister of Human Services

Report on the Financial Statements

I have audited the accompanying financial statements of the Persons with Developmental Disabilities Northeast Region Community Board, which comprise the statement of financial position as at March 31, 2012, and the statements of operations and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities Northeast Region Community Board as at March 31, 2012, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

[Original Signed by Merwan N. Saher, FCA]

Auditor General

June 1, 2012

Edmonton, Alberta

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Statement of Operations

Year ended March 31, 2012
(thousands of dollars)

	2012		2011
	Budget (Schedule 2)	Actual	Actual
Revenues			
Transfer from Department of Seniors	$ 32,082	$ 32,108	$ 31,397
Previous year's refund of expenditures	-	12	25
	32,082	32,120	31,422
Expenses – Directly Incurred (Note 2 (b), Schedules 1 and 5)			
Programs			
Community Living Supports	16,498	17,403	15,585
Employment Supports	1,871	1,753	1,704
Community Access Supports	4,767	4,982	4,374
Specialized Community Supports	527	613	1,636
Supports to Delivery Systems	8,252	8,257	8,062
Board Governance	175	104	92
	32,090	33,112	31,453
Net operating results	$ (8)	$ (992)	$ (31)

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Statement of Financial Position

As at March 31, 2012
(thousands of dollars)

	2012	2011
Assets		
Cash and cash equivalents	$ 2,372	$ 3,560
Accounts receivable (Note 3)	86	307
	$ 2,458	$ 3,867
Liabilities		
Accounts payable and accrued liabilities (Note 4)	$ 1,835	$ 2,252
Net assets		
Net assets at beginning of year	1,615	1,646
Net operating results	(992)	(31)
Net assets at end of year	623	1,615
	$ 2,458	$ 3,867

Contractual obligations (Note 6)

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Statement of Cash Flows

Year ended March 31, 2012
(thousands of dollars)

	2012	2011
Operating transactions		
Net operating results	$ (992)	$ (31)
Decrease in accounts receivable	221	126
(Decrease) increase in accounts payable and accrued liabilities	(417)	1,498
Cash (applied to) provided by operating transactions	(1,188)	1,593
Cash and cash equivalents, beginning of year	3,560	1,967
Cash and cash equivalents, end of year	$ 2,372	$ 3,560

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Northeast Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The Board is responsible for developing, implementing, and evaluating plans for the provision of services for adults with developmental disabilities within the region.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian public sector accounting standards.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors (the Ministry), and for which the Minister of Seniors (the Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return. Internal government transfers are recognized as revenue when received.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses such as supplies and services, directly incurred expenses also include:

- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.
- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors. The cost of their salaries, wages and benefits is included in manpower expense.
- pension costs, which are the cost of employer contributions for current service of employees during the year.

Grants are recognized as expenses when authorized and eligibility criteria, if any, are met.

Description of Program Expenses Reported on the Statement of Operations

Community Living Supports – expenses incurred to assist adults with developmental disabilities to live in their home.

Employment Supports – expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community Access Supports – expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Specialized Community Supports – expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Supports to Delivery Systems – expenses incurred to provide administrative and financial support for program delivery.

Board Governance – expenses incurred in support of Board related activities.

Incurred by Others

Services contributed by other entities in support of Board operations are not recognized and are disclosed in Schedule 4 and allocated to programs in Schedule 5.

Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

Cash consists of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta. Interest on these deposits does not accrue to the Board.

The threshold for capitalizing new systems development is $250,000 and the threshold for major systems enhancements is $100,000. The threshold for all other tangible capital assets is $5,000.

Amortization is only charged if the tangible capital asset is in use.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Net Assets/Net Liabilities

Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

Canadian public sector accounting standards require a "net debt" presentation for the statement of financial position in the summary financial statements of governments. Net debt presentation reports the difference between financial assets and liabilities as "net debt" or "net financial assets" as an indicator of the future revenues required to pay for past transactions and events. The Board operates within the government reporting entity, and does not finance all its expenditures by independently raising revenues. Accordingly, these financial statements do not report a net debt indicator.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 3 ACCOUNTS RECEIVABLE

(thousands of dollars)

	2012			2011
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Service providers	$ 85	$ -	$ 85	$ 306
Other	1	-	1	1
	$ 86	$ -	$ 86	$ 307

Accounts receivable are unsecured and non-interest bearing.

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

(thousands of dollars)

	2012	2011
Accrued supplies and services	$ 1,181	$ 1,058
Accrued grants	257	883
Employees' accrued vacation pay and manpower costs	205	311
Due to Alberta Finance	192	-
	$ 1,835	$ 2,252

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 5 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulties in determining their fair market value.

NOTE 6 CONTRACTUAL OBLIGATIONS

(thousands of dollars)

Contractual obligations are obligations of the Board to others that will become liabilities in the future when the terms of those contracts or agreements are met.

	2012	2011
Obligations under operating leases, contracts and programs	$ 127	$ 149

Estimated payment requirements for each of the next five years and thereafter are as follows:

	Total
2012-13	$ 38
2013-14	38
2014-15	29
2015-16	15
2016-17	6
Thereafter	1
	$ 127

The Board contracts with service operators to provide services to adults with developmental disabilities in the region. The Board will contract for services for the year ending March 31, 2013 in a similar manner as the year ended March 31, 2012. As at March 31, 2012, contractual commitments have been signed with service operators in the amount of $28,243 for the year ended March 31, 2013 ($28,557 for the year ended March 31, 2012).

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 7 BENEFIT PLANS

(thousands of dollars)

The Board participates in the multi-employer pension plans: Management Employees Pension Plan, Public Service Pension Plan and Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $209 for the year ended March 31, 2012 (2011 – $206). The Board is not responsible for future funding of the plan deficit other than through contribution increases.

At December 31, 2011, the Management Employees Pension Plan reported a deficiency of $517,726 (2010 – deficiency $397,087), the Public Service Pension Plan reported a deficiency of $1,790,383 (2010 – deficiency $2,067,151), and the Supplementary Retirement Plan for Public Service Managers reported a deficiency of $53,489 (2010 – deficiency $39,559).

The Board also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2012, the Bargaining Unit Plan reported an actuarial surplus of $9,136 (2011 – deficiency $4,141) and the Management, Opted Out and Excluded Plan an actuarial surplus of $10,454 (2011 – surplus $7,020). The expense for these two plans is limited to the employer's annual contributions for the year.

NOTE 8 GRANDFATHERED CLIENTS

(thousands of dollars)

When the *Persons with Developmental Disabilities Community Governance Act* (the *Act*) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the *Act* but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* report, Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the *Act*.

The total cost of these services for 6 individuals that has been included in the Statement of Operations is estimated to be $124 (2011 – 6 individuals totalling $131).

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 9 SUBSEQUENT EVENTS

On May 8, 2012, the government announced cabinet restructuring. As a result, Persons with Developmental Disabilities Northeast Region Community Board is now part of the Ministry of Human Services.

NOTE 10 COMPARATIVE FIGURES

Certain 2011 figures have been reclassified to conform to the 2012 presentation.

NOTE 11 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Schedule to Financial Statements
Expenses – Directly Incurred Detailed By Object

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 1

	2012		2011
	Budget	Actual	Actual
Salaries, wages and employee benefits	$ 2,267	$ 2,032	$ 2,081
Supplies and services	29,823	29,702	28,150
Grants	-	1,378	1,222
	$ 32,090	$ 33,112	$ 31,453

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Schedule to Financial Statements
Budget

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 2

	2011-12			
	Budget	Adjustments[a]	Internal Transfers[b]	Final Budget
Revenue				
Transfer from Department of Seniors	$ 32,082	$ -	$ 26	$ 32,108
Expenses – Directly Incurred				
Community Living Supports	16,498	679	(62)	17,115
Employment Supports	1,871	77	(63)	1,885
Community Access Supports	4,767	197	99	5,063
Specialized Community Supports	527	-	-	527
Supports to Delivery Systems	8,252	-	72	8,324
Board Governance	175	-	(20)	155
	32,090	953	26	33,069
Net operating results	$ (8)	$ (953)	$ -	$ (961)

[a] Adjustments include:
- Additional spending approval for provision of agency wage grants. Approved by Treasury Board in June 2011.
- Additional funding provided through Department of Seniors Supplementary Estimates approved in March 2012.

[b] Reallocation of Department of Seniors funding. Approved by the Deputy Minister in March 2012.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Schedule to Financial Statements
Salary and Benefits Disclosure

Year ended March 31, 2012
(in dollars)

SCHEDULE 3

	2012				2011
	Base Salary[a]	Other Cash Benefits[b]	Other Non-cash Benefits[c]	Total	Total
Chair of the Board[d]	$ -	$ 31,223	$ -	$ 31,223	$ 23,571
Board Members[e]	-	39,515	-	39,515	44,769
Chief Executive Officer[f]	151,558	1,250	40,496	193,304	184,855
Manager, Finance and Monitoring[f]	99,168	1,250	26,642	127,060	126,245
Manager, Community Integration[f] [g]	48,335	8,498	12,832	69,665	71,106

Prepared in accordance with Treasury Board Directive 12/98 as amended.

[a] Base Salary includes pensionable base pay.

[b] Other cash benefits include vacation payouts, lump sum payments and honoraria. There were no bonuses paid in 2012.

[c] Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

[d] These amounts represent honoraria payments made to the Chair of the Board.

[e] There are 8 board member positions. These amounts represent honoraria payments made to the board members during the year.

[f] Executives and managers are assigned to the Board from the Department of Seniors and are not employees of the Board.

[g] The position of Manager, Community Integration was occupied by two individuals at different times during the fiscal year. The position was vacant from December 11, 2010 to July 10, 2011 and from November 2, 2011 to December 12, 2011.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Schedule to Financial Statements
Related Party Transactions

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2012	2011	2012	2011
Revenues				
Department of Seniors	$ 32,108	$ 31,397	$ -	$ -
Accounts payable	$ -	$ 3	$ 192	$ -
Contractual obligations	$ -	$ -	$ 110	$ 143

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2012	2011	2012	2011
Expenses – Incurred by Others				
Department of Infrastructure	$ -	$ -	$ 403	$ 438
Service Alberta	-	-	43	57
Department of Justice and Attorney General	-	-	18	12
	$ -	$ -	$ 464	$ 507

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Schedule to Financial Statements
Allocated Costs

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 5

	2012					2011
		Expenses – Incurred by Others				
Program	Expenses[a]	Accommodation Costs	Legal Services	Other Services	Total Expenses	Total Expenses
Community Living Supports	$ 17,403	$ -	$ -	$ -	$ 17,403	$ 15,585
Employment Supports	1,753	-	-	-	1,753	1,704
Community Access Supports	4,982	-	-	-	4,982	4,374
Specialized Community Supports	613	-	-	-	613	1,636
Supports to Delivery Systems	8,257	403	18	43	8,721	8,569
Board Governance	104	-	-	-	104	92
	$ 33,112	$ 403	$ 18	$ 43	$ 33,576	$ 31,960

[a] Expenses - Directly Incurred as per Statement of Operations.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Financial Statements

March 31, 2012

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

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Schedule 3 Salary and Benefits Disclosure

Schedule 4 Related Party Transactions

Schedule 5 Allocated Costs

AUDITOR
GENERAL
Alberta

Independent Auditor's Report

To the Members of the Board of the Persons with Developmental Disabilities Northwest Region Community Board and the Minister of Human Services

Report on the Financial Statements

I have audited the accompanying financial statements of the Persons with Developmental Disabilities Northwest Region Community Board, which comprise the statement of financial position as at March 31, 2012, and the statements of operations and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities Northwest Region Community Board as at March 31, 2012, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

[Original Signed by Merwan N. Saher, FCA]

Auditor General

May 31, 2012

Edmonton, Alberta

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Statement of Operations

Year ended March 31, 2012
(thousands of dollars)

	2012		2011
	Budget (Schedule 2)	Actual	Actual
Revenues			
Transfer from Department of Seniors	$ 22,820	$ 23,412	$ 22,129
Previous year's refund of expenditures	-	7	316
	22,820	23,419	22,445
Expenses – Directly Incurred (Note 2(b), Schedules 1 and 5)			
Programs			
Community Living Supports	12,639	14,343	12,885
Employment Supports	1,181	689	734
Community Access Supports	2,749	2,611	2,426
Specialized Community Supports	500	314	294
Supports to Delivery Systems	5,602	5,731	5,736
Board Governance	150	138	102
	22,821	23,826	22,177
Net operating results	$ (1)	$ (407)	$ 268

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Statement of Financial Position

As at March 31, 2012
(thousands of dollars)

	2012	2011
Assets		
Cash and cash equivalents	$ 686	$ 878
Accounts receivable (Note 3)	241	247
	$ 927	$ 1,125
Liabilities		
Accounts payable and accrued liabilities (Note 4)	$ 735	$ 526
Net assets		
Net assets at beginning of year	599	331
Net operating results	(407)	268
Net assets at end of year	192	599
	$ 927	$ 1,125

Contractual obligations (Note 6)

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Statement of Cash Flows

Year ended March 31, 2012
(thousands of dollars)

	2012	2011
Operating transactions		
Net operating results	$ (407)	$ 268
Decrease (increase) in accounts receivable	6	(86)
Increase (decrease) in accounts payable and accrued liabilities	209	(252)
Cash applied to operating transactions	(192)	(70)
Cash and cash equivalents, beginning of year	878	948
Cash and cash equivalents, end of year	$ 686	$ 878

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Northwest Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The Board is responsible for developing, implementing, and evaluating plans for the provision of services for adults with developmental disabilities within the region.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian public sector accounting standards.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors (the Ministry), and for which the Minister of Seniors (the Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return. Internal government transfers are recognized as revenue when received.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses such as supplies and services, directly incurred expenses also include:

- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.
- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors. The cost of their salaries, wages and benefits is included in manpower expense.
- pension costs, which are the cost of employer contributions for current service of employees during the year.

Grants are recognized as expenses when authorized and eligibility criteria, if any, are met.

Description of Program Expenses Reported on the Statement of Operations

Community Living Supports – expenses incurred to assist adults with developmental disabilities to live in their home.

Employment Supports – expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community Access Supports – expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Specialized Community Supports – expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Supports to Delivery Systems – expenses incurred to provide administrative and financial support for program delivery.

Board Governance – expenses incurred in support of Board related activities.

Incurred by Others

Services contributed by other entities in support of Board operations are not recognized and are disclosed in Schedule 4 and allocated to programs in Schedule 5.

Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

Cash consists of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta. Interest on these deposits does not accrue to the Board.

The threshold for capitalizing new systems development is $250,000 and the threshold for major systems enhancements is $100,000. The threshold for all other tangible capital assets is $5,000.

Amortization is only charged if the tangible capital asset is in use.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Net Assets/Net Liabilities

Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

Canadian public sector accounting standards require a "net debt" presentation for the statement of financial position in the summary financial statements of governments. Net debt presentation reports the difference between financial assets and liabilities as "net debt" or "net financial assets" as an indicator of the future revenues required to pay for past transactions and events. The Board operates within the government reporting entity, and does not finance all its expenditures by independently raising revenues. Accordingly, these financial statements do not report a net debt indicator.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 3 ACCOUNTS RECEIVABLE

(thousands of dollars)

	2012			2011
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Service providers	$ 240	$ -	$ 240	$ 246
Other	1	-	1	1
	$ 241	$ -	$ 241	$ 247

Accounts receivable are unsecured and non-interest bearing.

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

(thousands of dollars)

	2012	2011
Accrued supplies and services	$ 338	$ 275
Due to Alberta Finance	239	-
Employees' accrued vacation pay and manpower costs	158	251
	$ 735	$ 526

NOTE 5 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulty in determining their fair market value.

NOTE 6 CONTRACTUAL OBLIGATIONS

(thousands of dollars)

Contractual obligations are obligations of the Board to others that will become liabilities in the future when the terms of those contracts or agreements are met.

	2012	2011
Obligations under operating leases, contracts and programs	$ 86	$ 104

Estimated payment requirements for each of the next five years and thereafter are as follows:

	Total
2012-13	$ 22
2013-14	22
2014-15	22
2015-16	12
2016-17	4
Thereafter	4
	$ 86

The Board contracts with service operators to provide services to adults with developmental disabilities in the region. The Board will contract for services for the year ending March 31, 2013 in a similar manner as the year ended March 31, 2012. As at March 31, 2012, contractual commitments have been signed with service operators in the amount of $18,733 for the year ended March 31, 2013 ($12,777 for the year ended March 31, 2012).

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 7 BENEFIT PLANS

(thousands of dollars)

The Board participates in the multi-employer pension plans: Management Employees Pension Plan, Public Service Pension Plan and Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $180 for the year ended March 31, 2012 (2011 – $144). The Board is not responsible for future funding of the plan deficit other than through contribution increases.

At December 31, 2011, the Management Employees Pension Plan reported a deficiency of $517,726 (2010 – deficiency $397,087), the Public Service Pension Plan reported a deficiency of $1,790,383 (2010 – deficiency $2,067,151), and the Supplementary Retirement Plan for Public Service Managers reported a deficiency of $53,489 (2010 – deficiency $39,559).

The Board also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2012, the Bargaining Unit Plan reported an actuarial surplus of $9,136 (2011 – deficiency $4,141) and the Management, Opted Out and Excluded Plan an actuarial surplus of $10,454 (2011 – surplus $7,020). The expense for these two plans is limited to the employer's annual contributions for the year.

NOTE 8 SUBSEQUENT EVENTS

On May 8, 2012, the government announced cabinet restructuring. As a result, Persons with Developmental Disabilities Northwest Region Community Board is now part of the Ministry of Human Services.

NOTE 9 COMPARATIVE FIGURES

Certain 2011 figures have been reclassified to conform to the 2012 presentation.

NOTE 10 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Schedule to Financial Statements

Expenses – Directly Incurred Detailed By Object

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 1

	2012		2011
	Budget	Actual	Actual
Salaries, wages and employee benefits	$ 1,683	$ 1,640	$ 1,540
Supplies and services	21,129	21,397	20,514
Grants	-	789	123
Amortization of tangible capital assets	9	-	-
	$ 22,821	$ 23,826	$ 22,177

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Schedule to Financial Statements
Budget

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 2

	2011-12			
	Budget	Adjustments[a]	Internal Transfers[b]	Final Budget
Revenue				
Transfer from Department of Seniors	$ 22,820	$ 441	$ 151	$ 23,412
Expenses – Directly Incurred				
Community Living Supports	12,639	1,020	832	14,491
Employment Supports	1,181	29	(465)	745
Community Access Supports	2,749	110	(172)	2,687
Specialized Community Supports	500	15	(215)	300
Supports to Delivery Systems	5,602	-	28	5,630
Board Governance	150	-	-	150
	22,821	1,174	8	24,003
Net operating results	$ (1)	$ (733)	$ 143	$ (591)
Capital investment	$ 15	$ -	$ -	$ 15

[a] Adjustments include:

- Additional spending approval for provision of agency wage grants. Approved by Treasury Board in June 2011.
- Additional funding provided through Department of Seniors Supplementary Estimates approved in March 2012.

[b] Reallocation of Department of Seniors funding. Approved by the Deputy Minister in March 2012.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Schedule to Financial Statements
Salary and Benefits Disclosure

Year ended March 31, 2012
(in dollars)

SCHEDULE 3

	2012				2011
	Base Salary[a]	Other Cash Benefits[b]	Other Non-cash Benefits[c]	Total	Total
Chair of the Board[d]	$ -	$ 23,136	$ -	$ 23,136	$ 21,117
Board Members[e]	-	64,516	-	64,516	53,219
Chief Executive Officer[f]	119,755	9,850	32,825	162,430	150,754
Community Resource Manager[f]	95,054	9,450	24,816	129,320	120,444
Finance Manager[f]	91,524	9,400	25,500	126,424	120,911

Prepared in accordance with Treasury Board Directive 12/98 as amended.

[a] Base Salary includes pensionable base pay.

[b] Other cash benefits include vacation payouts, lump sum payments and honoraria. There were no bonuses paid in 2012.

[c] Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

[d] These amounts represent honoraria payments made to the Chair of the Board.

[e] There are 10 board member positions. These amounts represent honoraria payments made to the board members during the year.

[f] Executives and managers are assigned to the Board from the Department of Seniors and are not employees of the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Schedule to Financial Statements
Related Party Transactions

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2012	2011	2012	2011
Revenues				
Department of Seniors	$ 23,412	$ 22,129	$ -	$ -
Expenses – Directly Incurred				
Service Alberta	$ -	$ -	$ 2	$ 2
Alberta Health Services	-	-	-	2
	$ -	$ -	$ 2	$ 4
Accounts payable	$ -	$ 2	$ 239	$ -
Contractual obligations	$ -	$ -	$ 86	$ 104

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Schedule to Financial Statements

Related Party Transactions

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2012	2011	2012	2011
Expenses – Incurred by Others				
Department of Infrastructure	$ -	$ -	$ 333	$ 362
Service Alberta	-	-	35	47
	$ -	$ -	$ 368	$ 409

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Schedule to Financial Statements
Allocated Costs

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 5

	2012					2011
		Expenses – Incurred by Others				
Program	Expenses[a]	Accommodation Costs	Legal Services	Other Services	Total Expenses	Total Expenses
Community Living Supports	$ 14,343	$ -	$ -	$ -	$ 14,343	$ 12,885
Employment Supports	689	-	-	-	689	734
Community Access Supports	2,611	-	-	-	2,611	2,426
Specialized Community Supports	314	-	-	-	314	294
Supports to Delivery Systems	5,731	333	-	35	6,099	6,145
Board Governance	138	-	-	-	138	102
	$ 23,826	$ 333	$ -	$ 35	$ 24,194	$ 22,586

[a] Expenses - Directly Incurred as per Statement of Operations.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Financial Statements

March 31, 2012

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Financial Statements

Year ended March 31, 2012

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Schedule 5	Allocated Costs

AUDITOR
GENERAL
Alberta

Independent Auditor's Report

To the Members of the Board of the Persons with Developmental Disabilities South Region Community Board and the Minister of Human Services

Report on the Financial Statements

I have audited the accompanying financial statements of the Persons with Developmental Disabilities South Region Community Board, which comprise the statement of financial position as at March 31, 2012, and the statements of operations and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities South Region Community Board as at March 31, 2012, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

[Original Signed by Merwan N. Saher, FCA]

Auditor General

June 5, 2012

Edmonton, Alberta

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Statement of Operations

Year ended March 31, 2012
(thousands of dollars)

	2012		2011
	Budget (Schedule 2)	Actual	Actual
Revenues			
Transfer from Department of Seniors	$ 66,238	$ 65,620	$ 65,269
Previous year's refund of expenditures	-	106	617
Other revenue	-	-	11
	66,238	65,726	65,897
Expenses – Directly Incurred (Note 2(b), Schedules 1 and 5)			
Programs			
Community Living Supports	35,995	38,284	35,659
Employment Supports	3,007	2,909	2,758
Community Access Supports	14,269	14,567	12,803
Specialized Community Supports	164	150	328
Supports to Delivery Systems	12,691	13,639	13,186
Board Governance	120	118	93
	66,246	69,667	64,827
Net operating results	$ (8)	$ (3,941)	$ 1,070

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Statement of Financial Position

As at March 31, 2012
(thousands of dollars)

	2012	2011
Assets		
Cash and cash equivalents	$ 326	$ 10,567
Accounts receivable (Note 3)	3,647	2,598
	$ 3,973	$ 13,165
Liabilities		
Accounts payable and accrued liabilities (Note 4)	$ 3,927	$ 9,178
Net assets		
Net assets at beginning of year	3,987	2,917
Net operating results	(3,941)	1,070
Net assets at end of year	46	3,987
	$ 3,973	$ 13,165

Contractual obligations (Note 6)

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Statement of Cash Flows

Year ended March 31, 2012
(thousands of dollars)

	2012	2011
Operating transactions		
Net operating results	$ (3,941)	$ 1,070
(Increase) decrease in accounts receivable	(1,049)	3,192
(Decrease) increase in accounts payable and accrued liabilities	(5,251)	1,895
Cash (applied to) provided by operating transactions	(10,241)	6,157
Cash and cash equivalents, beginning of year	10,567	4,410
Cash and cash equivalents, end of year	$ 326	$ 10,567

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities South Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The Board is responsible for developing, implementing, and evaluating plans for the provision of services for adults with developmental disabilities within the region.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian public sector accounting standards.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors (the Ministry), and for which the Minister of Seniors (the Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return. Internal government transfers are recognized as revenue when received.

Expenses

Directly Incurred

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

In addition to program operating expenses such as supplies and services, directly incurred expenses also include:

- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.

- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors. The cost of their salaries, wages and benefits is included in manpower expense.

- pension costs, which are the cost of employer contributions for current service of employees during the year.

Grants are recognized as expenses when authorized and eligibility criteria, if any, are met.

Description of Program Expenses Reported on the Statement of Operations

Community Living Supports – expenses incurred to assist adults with developmental disabilities to live in their home.

Employment Supports – expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community Access Supports – expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized Community Supports – expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Supports to Delivery Systems – expenses incurred to provide administrative and financial support for program delivery.

Board Governance – expenses incurred in support of Board related activities.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Incurred by Others

Services contributed by other entities in support of Board operations are not recognized and are disclosed in Schedule 4 and allocated to programs in Schedule 5.

Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

Cash consists of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta. Interest on these deposits does not accrue to the Board.

The threshold for capitalizing new systems development is $250,000 and the threshold for major systems enhancements is $100,000. The threshold for all other tangible capital assets is $5,000.

Amortization is only charged if the tangible capital asset is in use.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Net Assets/Net Liabilities

Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

Canadian public sector accounting standards require a "net debt" presentation for the statement of financial position in the summary financial statements of governments. Net debt presentation reports the difference between financial assets and liabilities as "net debt" or "net financial assets" as an indicator of the future revenues required to pay for past transactions and events. The Board operates within the government reporting entity, and does not finance all its expenditures by independently raising revenues. Accordingly, these financial statements do not report a net debt indicator.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

NOTE 3 ACCOUNTS RECEIVABLE

(thousands of dollars)

	2012			2011
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Service providers	$ 3,542	$ -	$ 3,542	$ 2,571
Other	105	-	105	27
	$ 3,647	$ -	$ 3,647	$ 2,598

Accounts receivable are unsecured and non-interest bearing.

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

(thousands of dollars)

	2012	2011
Accrued supplies and services	$ 3,343	$ 8,675
Employees' accrued vacation pay and manpower costs	224	272
Due to Alberta Finance	198	-
Accrued grants	162	231
	$ 3,927	$ 9,178

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 5 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulty in determining their fair market values.

NOTE 6 CONTRACTUAL OBLIGATIONS

(thousands of dollars)

Contractual obligations are obligations of the Board to others that will become liabilities in the future when the terms of those contracts or agreements are met.

	2012	2011
Obligations under operating leases, contracts and programs	$ 33	$ 41

Estimated payment requirements for each of the next five years and thereafter are as follows:

	Total
2012-13	$ 8
2013-14	8
2014-15	8
2015-16	8
2016-17	1
Thereafter	-
	$ 33

The Board contracts with service operators to provide services to adults with developmental disabilities in the region. The Board will contract for services for the year ending March 31, 2013 in a similar manner as the year ended March 31, 2012. As at March 31, 2012, contractual commitments have been signed with service operators in the amount of $37,840 for the year ended March 31, 2013 ($35,119 for the year ended March 31, 2012).

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 7 BENEFIT PLANS

(thousands of dollars)

The Board participates in the multi-employer pension plans: Management Employees Pension Plan, Public Service Pension Plan and Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $204 for the year ended March 31, 2012 (2011 – $213). The Board is not responsible for future funding of the plan deficit other than through contribution increases.

At December 31, 2011, the Management Employees Pension Plan reported a deficiency of $517,726 (2010 – deficiency $397,087), the Public Service Pension Plan reported a deficiency of $1,790,383 (2010 – deficiency $2,067,151), and the Supplementary Retirement Plan for Public Service Managers reported a deficiency of $53,489 (2010 – deficiency $39,559).

The Board also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2012, the Bargaining Unit Plan reported an actuarial surplus of $9,136 (2011 – deficiency $4,141) and the Management, Opted Out and Excluded Plan an actuarial surplus of $10,454 (2011 – surplus $7,020). The expense for these two plans is limited to the employer's annual contributions for the year.

NOTE 8 GRANDFATHERED CLIENTS

(thousands of dollars)

When the *Persons with Developmental Disabilities Community Governance Act* (the *Act*) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the *Act* but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* report, Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the *Act*.

The total cost of these services for 7 individuals that has been included in the Statement of Operations is estimated to be $253 (2011 – 7 individuals totalling $275).

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Notes to the Financial Statements

NOTE 9 SUBSEQUENT EVENTS

On May 8, 2012, the government announced cabinet restructuring. As a result, Persons with Developmental Disabilities South Region Community Board is now part of the Ministry of Human Services.

NOTE 10 COMPARATIVE FIGURES

Certain 2011 figures have been reclassified to conform to the 2012 presentation.

NOTE 11 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Schedule to Financial Statements

Expenses – Directly Incurred Detailed By Object

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 1

	2012		2011
	Budget	Actual	Actual
Salaries, wages and employee benefits	$ 2,154	$ 2,000	$ 1,898
Supplies and services	64,092	65,223	62,355
Grants	-	2,444	574
	$ 66,246	$ 69,667	$ 64,827

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Schedule to Financial Statements

Budget

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 2

	2011-12			
	Budget	Adjustments[a]	Internal Transfers[b]	Final Budget
Revenue				
Transfer from Department of Seniors	$ 66,238	$ 1,106	$ (1,724)	$ 65,620
Expenses – Directly Incurred				
Community Living Supports	35,995	2,306	100	38,401
Employment Supports	3,007	98	9	3,114
Community Access Supports	14,269	589	(247)	14,611
Specialized Community Supports	164	-	(1)	163
Supports to Delivery Systems	12,691	-	546	13,237
Board Governance	120	-	-	120
	66,246	2,993	407	69,646
Net operating results	$ (8)	$ (1,887)	$ (2,131)	$ (4,026)

[a] Adjustments include:

- Additional spending approval for provision of agency wage grants. Approved by Treasury Board in June 2011.
- Additional funding provided through Department of Seniors Supplementary Estimates approved in March 2012.

[b] Reallocation of Department of Seniors funding. Approved by the Deputy Minister in March 2012.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Schedule to Financial Statements
Salary and Benefits Disclosure

Year ended March 31, 2012
(in dollars)

SCHEDULE 3

	2012				2011
	Base Salary[a]	Other Cash Benefits[b]	Other Non-cash Benefits[c]	Total	Total
Chair of the Board[d]	$ -	$ 17,728	$ -	$ 17,728	$ 16,417
Board Members[e]	-	70,203	-	70,203	51,932
Chief Executive Officer[f]	124,379	1,250	30,761	156,390	153,582
Director of Operations[f]	108,456	1,250	29,219	138,925	135,771
Manager, Finance[f]	88,019	1,250	23,450	112,719	104,360

Prepared in accordance with Treasury Board Directive 12/98 as amended.

(a) Base Salary includes pensionable base pay.

(b) Other cash benefits include vacation payouts, lump sum payments and honoraria. There were no bonuses paid in 2012.

(c) Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

(d) These amounts represent honoraria payments made to the Chair of the Board.

(e) There are 8 board member positions. These amounts represent honoraria payments made to the board members during the year.

(f) Executives and managers are assigned to the Board from the Department of Seniors and are not employees of the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Schedule to Financial Statements
Related Party Transactions

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2012	2011	2012	2011
Revenues				
Department of Seniors	$ 65,620	$ 65,269	$ -	$ -
Expenses – Directly Incurred				
Grants				
Alberta Health Services	$ -	$ -	$ -	$ -
Department of Advanced Education and Technology	-	-	6	4
Other services				
Service Alberta	-	-	1	4
Alberta Education	-	-	-	4
Alberta Health Services	-	-	5,462	5,705
Department of Advanced Education and Technology	-	-	216	217
	$ -	$ -	$ 5,685	$ 5,934
Accounts payable	$ -	$ 7	$ 676	$ 5,731
Accounts receivable	$ -	$ -	$ 1	$ 4
Contractual obligations	$ -	$ -	$ 33	$ 41

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Schedule to Financial Statements
Related Party Transactions

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2012	2011	2012	2011
Expenses – Incurred by Others				
Department of Infrastructure	$ -	$ -	$ 368	$ 400
Department of Justice and Attorney General	-	-	6	3
Service Alberta	-	-	81	107
	$ -	$ -	$ 455	$ 510

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Schedule to Financial Statements

Allocated Costs

Year ended March 31, 2012
(thousands of dollars)

SCHEDULE 5

	2012					2011
		Expenses – Incurred by Others				
Program	Expenses(a)	Accommodation Costs	Legal Services	Other Services	Total Expenses	Total Expenses
Community Living Supports	$ 38,284	$ 177	$ -	$ -	$ 38,461	$ 35,851
Employment Supports	2,909	-	-	-	2,909	2,758
Community Access Supports	14,567	-	-	-	14,567	12,803
Specialized Community Supports	150	-	-	-	150	328
Supports to Delivery Systems	13,639	191	6	81	13,917	13,504
Board Governance	118	-	-	-	118	93
	$ 69,667	$ 368	$ 6	$ 81	$ 70,122	$ 65,337

(a) Expenses - Directly Incurred as per Statement of Operations.

MINISTRY OF SENIORS

Unaudited information

MINISTRY OF SENIORS

Statement of Remissions, Compromises and Write-offs

Year ended March 31, 2012
(Unaudited)
(thousands of dollars)

The following has been prepared pursuant to Section 23 of the *Financial Administration Act*. This statement includes all write-offs made or approved during that fiscal period.

Write-offs		
Accounts receivable	$	107

To obtain copies of the Alberta Seniors annual report please contact:

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